

Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

ALDHAM PARISH COUNCIL

Council/Meeting

Readers should note that throughout this annual return references to a 'local council' or 'council' also relate to a parish meeting.

	Year ending		Notes and guidance
	31 March 2014 £	31 March 2015 £	
1 Balances brought forward	11304	9339	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 (+) Annual precept	8460	9106	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	2388	6261	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	3335	3948	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 council's borrowings (if any).
6 (-) All other payments	9478	12225	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	9339	8533*	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6) *
8 Total cash and short term investments	9339	8532*	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 other long term investments and assets	45089	45089	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the council 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 Disclosure note 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.

* See explanation of variances sheets

I certify that for the year ended 31 March 2015 the accounting statements in this annual return present fairly the financial position of the council and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

[Signature]

Date 10/04/2015

I confirm that these accounting statements were approved by the council on this date:

12/05/2015

and recorded as minute reference:

8

Signed by Chair of the meeting approving these accounting statements.

[Signature]

Date 12/05/2015

Aldham Parish Council

**Explanation of variances - Section 1 of Annual Return (Year Ending 31st March 2015)
for the Boxes as stated on the supplied pro forma for local councils**

where this year's figure differs from the previous year's by the greater of £200 or 15%

any change where there is a movement to or from zero

Explanation for "high" reserves if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Section 1	2013 / 14 £	2014 / 15 £	Variance £	Variance %	Detailed explanation of variance (with amount £)
Box 2					
<i>Precept</i>	8460	9106	646	7.6	----
Box 3					
<i>Other receipts</i>	2388	6261	3873	162.2	See following sheet
Box 4					
<i>Staff costs</i>	3335	3948	613	18.4	See following sheet
Box 5					
<i>Loan interest / capital repayments</i>	0	0	0	0	----
Box 6					
<i>Other payments</i>	9478	12225	2747	29.0	See following sheet
Box 9					
<i>Fixed assets and long term assets</i>	45089	45089	0	0	----
Box 10					
<i>Borrowings</i>	0	0	0	0	----
Explanation for "high" reserves					----

Box 7	----	8533	----	----	
Box 8	----	8532	----	----	
Difference	----	1			See following sheet

Aldham Parish Council

Explanation of variances - Section 1 of Annual Return (Year Ending 31st March 2015)

for the Boxes as stated on the supplied pro forma for local councils

where this year's figure differs from the previous year's by the greater of £200 or 15%

any change where there is a movement to or from zero

Explanation for "high" reserves if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Box: 3 Total other receipts

Variation - Increase of **£3,873** due to the following items.

Decrease in CBC - Grant with Precept	-146
Increase Grant received from CBC	3727
Less VAT recovered	-49
HMRC PAYE Refund	342
Less Interest	-1
	<hr/>
	3,873
	<hr/>

Box: 4 Staff Costs

Variation - Increase of **£613** due to the following items.

Increase in Clerk's Pay due to combination of Hours increased from 6 to 7 hours per week	613
Increase in Scale bands	
	<hr/>
	613
	<hr/>

Box: 6 All other payments

Variation - Increase of **£2,747** due to the following items.

Increase in Audit Fee	100
Increase in Community Bus Parish Council Contributions	2
Increase in Donations	200
Increase in General Administration Costs	17
Increase in Sundries	94
Increase in Grants	150
Increase in Ground Maintenance expenditure	312
Increase in Hire of Village Hall for meetings	6
Increase in Insurance Premium	9
Increase in repairs carried out on playing field items	6
Increase in subscription rates	11
Increase in Street lighting - Electricity	104
Fete	339
Training	395
Decrease in Playing Field Inspection cost	-40
Paid more VAT	1042
	<hr/>
	2,747

**Box: 7 Balances carried forward
and Box 8: Total Cash and short term investments**

Variation - Difference of **£1** due to the following items.

Rounding all figures to the nearest pound

Restating**Box: 7 Balances carried forward
and Box 8: Total Cash and short term investments
in the year ending 31st March 2015**

Variation - Difference of **£1** due to the following items.

Rounding all figures to the nearest pound

Section 3 – External auditor certificate and report 2014/15 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

ALDHAM PARISH COUNCIL

Council/Meeting

Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (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.

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 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 council:

(continue on a separate sheet if required)

External auditor signature

External auditor name Date

PKF Littlejohn LLP

Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.

Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

ALDHAM PARISH COUNCIL

Council/Meeting

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 2015, that:

	Agreed –		'Yes' means that the council:
	Yes	No*	
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	Yes		prepared its accounting statements in the way prescribed by law.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Yes		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 the council to conduct its business or on its finances.	Yes		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.	Yes		during the year has given all persons interested the opportunity to inspect and ask questions about the council's accounts.
5 We carried out an assessment of the risks facing the council and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Yes		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 council accounting records and control systems.	Yes		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 the council.
7 We took appropriate action on all matters raised in reports from internal and external audit.	Yes		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 the council and, where appropriate have included them in the accounting statements.	Yes		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9 Trust funds (including charitable) – in our capacity as the sole managing trustee we discharged our responsibility in relation to the accountability for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	yes	no NA	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 the council and recorded as minute reference

8

dated 12/05/2015

Signed by:

Chair

dated

12/05/2015

Signed by:

Clerk

dated

12/05/2015

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

Section 4 – Annual internal audit report 2014/15 to

ALDHAM PARISH COUNCIL

Council/Meeting



The council's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2015.

Internal audit has been carried out in accordance with the council'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 the council.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A Appropriate accounting records have been kept properly throughout the year.	YES		
B The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	YES		
G Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	YES		
H Asset and investments registers were complete and accurate and properly maintained.	YES		
I Periodic and year-end bank account reconciliations were properly carried out.	YES		
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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	YES		
K Trust funds (including charitable) The council met its responsibilities as a trustee.	Yes	No	Not applicable
			N/A

For any other risk areas identified by the council (list any other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit ALAN WORSLEY

Signature of person who carried out the internal audit  Date 25/04/2015 

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, internal audit must explain why not (add separate sheets if needed).

Aldham Parish Council

Bank Reconciliation

Financial year ending 31 March 2015

Prepared by :- P. Bradstock Clerk / RFO

Date :- 10th April 2015

Balance per bank statements as at 31 March 2015	£	
Community Account	4,657.52	
Business Premium Account	1,840.03	
Business Reserve Account (Playing Field)	2,042.69	
Business Reserve Account (New Village Hall Build)	0.00	
Total		<u>8,540.24</u>
Less :- unrepresented cheque 101415	8.00	
		<u>8.00</u>
Net bank balances as at 31 March 2015 (Box 8)		<u>8,532.24</u>

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows

Cash Book	£	
Opening Balance 1 April 2014 (Prior year Box 8)	9339.13	
Add: Receipts in the year	15,366.56	
Less: Payments in the year	-16,173.45	
Closing balance per cash book as at 31 March 2015 (Box 8)		<u>8,532.24</u>

Aldham Parish Council -All items of Expenditure above £100 for the Year End 31 March 2015

Date of expenditure was incurred	Summary of the purpose of the expenditure	Amount (excluding recoverable VAT)	VAT that cannot be recovered
05/03/2014	Grass Cutting	£360.00	-
01/06/2014	Insurance	£573.65	-
01/05/2014	Grass Cutting	£200.00	-
01/04/2014	Membership 2014 / 2015	£147.85	-
30/04/2014	Grass Cutting	£102.00	-
01/06/2014	Grass Cutting and Weed Control	£355.00	-
30/06/2014	Clerk Salary	£721.54	-
30/06/2014	Tax & NI due to HMRC	£170.80	-
30/06/2014	Grass Cutting	£147.00	-
17/07/2014	Playing Field - Rent 2014 / 2015	£300.00	-
02/09/2014	Donation to Parish Magazine	£400.00	-
02/09/2014	Grant for replacement Kitchen External Door	£671.75	-
31/08/2014	Grass Cutting	£154.00	-
01/09/2014	Grass Cutting	£225.00	-
30/09/2014	Clerk Salary	£721.34	-
30/09/2014	Tax & NI due to HMRC	£171.00	-
25/09/2014	Training Course	£395.00	-
01/12/2014	Grass Cutting	£130.00	-
15/12/2014	Supply and installation of 2 Noticeboards	£1,015.38	-
31/12/2014	Clerk Salary	£1,180.56	-
15/07/2014	Tree Maintenance at Gallows Green	£3,560.00	-
13/02/2015	Streetlight repair	£101.50	-
31/03/2015	Clerk Salary	£982.84	-