

Receipts & payments account

<i>2013-14</i>		<i>2014-15</i>
£		£
	Income	
8,700	Precept	8,497.00
448	Council tax support grant	203.14
3,618	Rent	3,943.00
1,284	VAT reclaim	1,211.73
226	Wayleaves	238.11
1,570	Cemetery fees	2,221.00
1,330	Donations and grants	0.00
75	Other income	0.00
27	National Savings account	1,427.12
1,415	Binegar Playing Fields account	1,657.68
<u>18,693</u>	Total	<u>19,398.78</u>

	Expenditure	
2,607	Staff	2,104.75
4,435	Grass cutting	4,435.20
386	Maintenance	319.52
583	Insurance	607.14
382	Playground	828.25
216	Land	0.00
192	Audit	270.00
1,594	Donations	0.00
335	Subscriptions	536.92
0	Training	540.00
287	Fund transfer and administration	1,947.09
0	Projects	6,584.97
320	Binegar Playing Fields account	4,511.40
<u>11,336</u>	Total	<u>22,685.24</u>

7,356.88	Surplus/deficit for the year	-3,286.46
8,949.40	Fund balances brought forward	16,306.28
16,306.28	Fund balances carried forward	13,019.82

	Represented by:	
7,833.87	TSB current account	5,974.01
4,856.19	TSB Playground account	2,002.47
3,616.22	National Savings account	5,043.34
<u>16,306.28</u>	Total	<u>13,019.82</u>

Bank reconciliation

<i>2013-14</i>		<i>2014-15</i>
£		£
	All accounts	
8,949.40	Opening balance	16,306.28
18,693.18	Receipts in year	19,398.78
<u>27,642.58</u>		<u>35,705.06</u>
11,336.30	Payments in year	22,685.24
<u>16,306.28</u>	Closing balance	<u>13,019.82</u>
	Represented by	
7,833.87	TSB current account	5,974.01
4,856.19	TSB Playground account	2,002.47
3,616.22	National Savings account	5,043.34
<u>16,306.28</u>		<u>13,019.82</u>

Record of donations and grants

Binegar Playing Field Group

Receipts		
41,753	S'set Community Foundation	500
41,844	Horse & Jockey patrons	32
41,876	Binegar PTA	490
41,894	Village Day Proceeds	518

Chair
 Clerk
 Responsible Financial Officer <Date>

Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

BINEGAR 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	8,949	16,306	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	8,700	8,497	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	9,993	10,902	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	2,607	2,105	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).
6 (-) All other payments	8,729	20,580	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	16,306	13,020	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	16,306	13,020	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	328,490	335,815	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	NIL	NIL	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.
		✓	

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

Deborah

Date 7 April 2015

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

7 APRIL 2015

and recorded as minute reference:

11.1

Signed by Chair of the meeting approving these accounting statements.

Richard King

Date 7 April 2015

Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

BINEGAR 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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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

11.2

dated 7 April 2015

Signed by:

Chair Riccardo King

dated 7 April 2015

Signed by:

Clerk D Abbott

dated 7 April 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 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:

BINEGAR PARISH 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:

See attached

(continue on a separate sheet if required)

External auditor signature

External auditor name

Barrie Morris for Grant Thornton UK LLP

Date

30/6/15

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

This page is part of Section 3 - External auditor certificate and opinion 2014/15

**Binegar Parish Council
Audit Report for the year ended 31 March 2015**

**Other matters not affecting our opinion which we wish to draw to the attention
of Binegar Parish Council for the year ended 31 March 2015**

Timing of internal audit

The council completed Section 2 of the Annual Return – the annual governance statement on 07 Apr 2015, and has responded "Yes" to assertion 6, confirming that the council has maintained throughout the year an adequate and effective system of internal audit of the council's accounting records and control systems.

Section 4, the independent internal auditor's report was completed by the internal auditor on 22 May 2015, 48 days after the council gave a positive response to assertion 6 on Section 2 of the Annual Return.



for Grant Thornton UK LLP

Date 30/6/15.

Our ref SOM027

BINEGAR PARISH COUNCIL

Statement of internal control for year to 31 March 2015

1 Introduction

The Parish Council must ensure that it conducts its business properly and safeguards public money, using it economically, efficiently and effectively. As part of this, the Council has a system of internal control that promotes its effectiveness and includes measures to manage risk.

2 System of internal control

The purpose of the system of internal control is to manage risk to a reasonable level. It cannot provide absolute assurance of effectiveness. The system sets out to:

- Identify risks to achieving policies, aims and objectives
- Evaluate the possible impact of risks
- Manage them efficiently, effectively and economically

3 The internal control environment

The Council

- Appoints a Chair to run meetings and to ensure its decisions are lawful
- Reviews its duties, objectives and budgets at the level of precept required for the next year (December)
- Monitors progress towards its aims and objectives from reports to meetings
- Reviews its internal controls, systems and procedures regularly

The Parish Clerk

- Advises and administers the Council
- Manages the Council's finances (in the role of Responsible Financial Officer)
- Ensures day-to-day compliance with laws and regulations affecting the Council
- Manages risks day-to-day
- Ensures adherence to Council procedures, control systems and policies

Payments

- Are all reported to and approved by the Council
- Are by cheque that require the signatures of two Councillors

Risk assessments and risk management

- The Council regularly assesses the risks of its activities and reviews its system and controls

The internal auditor

- Reports on the adequacy of systems, procedures, internal controls and risk management
- The Council reviews the effectiveness of internal audit each year

The external auditor

- Audits the Council's *Annual Return*
- Provides a *Certificate of Audit* that is presented to the Council

4 Review of effectiveness

The Council conducts an annual review of the effectiveness of its internal control system informed by the work of the:

- Council
- Clerk, responsible for designing and maintaining the internal control environment and managing risk
- Independent internal auditor who reviews the Council's systems of internal control
- External auditor using the *Annual Return* signed by the Clerk, Chair and internal auditor

Councillor Phil Roberts conducted the Review in November 2014, reporting findings to the Council at its December 2014 meeting.

5 Significant internal control issues

The review identified no significant internal control issues during the 2014-15 financial year.

The Council has addressed all minor issues and weaknesses raised and reported during the reviews.

Date

Chair

Clerk

Items of expenditure over £100

Date	Purpose of expenditure	Amount
02 April 2014	Electrical work for playing field and defibrillator	£883.00
07 May 2014	Grass cutting contract	£528.00
13 May 2014	Churchyard tree surgery	£500.00
13 May 2014	Boundary fencing at Emborough land	£1,400.00
13 May 2014	Subscription: South West Councils HR service	£350.00
13 May 2014	Advertisement for parish clerk	£193.75
13 May 2014	Meeting room hire 2014-15	£114.00
13 May 2014	<i>Fallopia japonica</i> treatment	£305.00
13 May 2014	Parish Council annual insurance premium	£607.14
03 June 2014	Internal audit fee	£150.00
07 June 2014	Grass cutting contract	£528.00
07 July 2014	Grass cutting contract	£528.00
01 August 2014	Cemetery safety procedures training	£160.00
01 August 2014	Playground annual safety audit	£107.00
18 August 2014	External audit fee	£100.00
23 August 2014	Churchyard tree surgery	£500.00
25 August 2014	Disposal of seesaw rubber safety surface	£122.50
25 August 2014	Grass cutting contract	£528.00
10 September 2014	Her Majesty's Revenue & Customs income tax	£126.00
28 September 2014	Grass cutting contract	£528.00
01 October 2014	New gate for Holy Trinity churchyard	£485.00
07 October 2014	Grass cutting contract	£528.00
27 October 2014	Dog waste bin	£260.77
24 November 2014	Grass cutting contract	£528.00
09 January 2015	Her Majesty's Revenue & Customs income tax	£126.00
02 February 2015	Tree felling in cemetery	£1,700.00
03 February 2015	Councillor and clerk training	£125.00
12 February 2015	Stump grinding of felled cemetery trees	£500.00
12 February 2015	New safety surface for playground seesaw	£2,130.00
23 February 2015	Basic life saving skills training for parishioners	£140.00
26 February 2015	New playground seesaw	£1,810.00

Under the *Local Audit and Accountability Act 2014*, the Council is required to publish details of each item of spending over £100. The list excludes employee monthly salary payments. The amounts exclude VAT, which, where paid, was recovered. The seesaw and its safety surface were funded from Binegar Playing Fields Committee account which includes grants and donations.

Diane Abbott
 Responsible Financial Officer
 30 June 2015