

# BINEGAR PARISH COUNCIL

Accounts for year ended 31 March 2016

## Receipts & payments account

2014-15		2015-16
£		£
	<b>Income</b>	
8,497	Precept	8,500.00
203	Council tax support grant	337.55
3,943	Rent	3,943.00
1,212	VAT reclaim	1,765.39
238	Wayleaves	300.55
2,221	Cemetery fees	1,325.00
0	Donations and grants	1,877.71
0	Other income	5.00
1,427	National Savings account	2,535.27
1,658	Binegar Playing Fields account	2,043.68
<b>19,399</b>	<b>Total</b>	<b>22,633.15</b>

	<b>Expenditure</b>	
2,105	Staff	2,723.89
547	Office and administration	635.97
4,435	Grass cutting	4,435.20
320	Maintenance	180.00
607	Insurance	625.35
828	Playground	220.80
0	Land	0.00
270	Audit	295.00
0	Donations	50.00
537	Subscriptions	206.42
540	Training	0.00
1,400	Fund transfers	2,500.00
6,585	Projects	4,870.54
4,511	Binegar Playing Fields account	807.40
<b>22,685</b>	<b>Total</b>	<b>17,550.57</b>

-3,286	Surplus/deficit for the year	5,082.58
16,306	Fund balances brought forward	13,019.82
13,020	Fund balances carried forward	18,102.40

<b>Represented by:</b>		
5,974	TSB current account	7,285.04
2,002	TSB Playground account	3,238.75
5,043	National Savings account	7,578.61
<b>13,020</b>		<b>18,102.40</b>

## Bank reconciliation

2014-15		2015-16
£		£
	<b>All accounts</b>	
16,306	Opening balance	13,019.82
19,399	Receipts in year	22,633.15
<b>35,705</b>		<b>35,652.97</b>
22,685	Payments in year	17,550.57
<b>13,020</b>	Closing balance	<b>18,102.40</b>
	<b>Represented by</b>	
5,974	TSB current account	7,285.04
2,002	TSB Playground account	3,238.75
5,043	National Savings account	7,578.61
<b>13,020</b>		<b>18,102.40</b>

## Record of donations and grants

Date	Donor	£
07-04-15	Not Pointless	250.00
26-06-15	Anonymous	377.00
Various	Quiz Nights	152.00
16-06-15	Family Day	15.35
Monthly	Mr and Mrs Clarke	40.00
28-09-15	Village Day	509.00
07-10-15	Quiz Nights	150.70
09-11-15	Horse and Jockey	93.00
07-12-15	Not Pointless	250.00
15-12-15	Quiz Nights	153.00
08-03-16	Health and Well Being Fund	1,500.00

Chair  
Clerk  
Responsible Financial Officer

04-11-16

# BINEGAR PARISH COUNCIL

## Annual Return: accounting statements for 2015-16

### Identification of variances requiring explanation

Box	Item	Last year £	This year £	Variance £	Variance %	Explanation required?
	<b>Balances brought forward</b>	<b>16,306</b>	<b>13,020</b>	<b>-3,286</b>	<b>-20%</b>	
2	(+) Annual precept	8,497	8,500	3	0%	
3	(+) Total other receipts	10,902	14,133	3,231	30%	
4	(-) Staff costs	2,652	2,724	72	3%	
5	(-) Loan interest/capital repayments	0	0	0	0%	
6	(-) All other payments	20,033	14,827	-5,207	-26%	
	(=)					
	<b>Balance carried forward</b>	<b>13,020</b>	<b>18,102</b>	<b>5,083</b>	<b>39%</b>	
	Total cash and short term investments	13,020	18,102	5,083	39%	
9	Total fixed assets plus other long term investments and assets	328,490	0	-328,490	-100%	

# Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of  
smaller authority here:

**BINEGAR 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 2016, 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.	✓			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.	✓			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.	✓			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 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.	✓			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.	✓			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.	✓			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.	✓			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	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 this smaller authority and recorded as minute reference:

10.1 MINUTE REFERENCE  
dated **3 May 2016**

Signed by:

Chair

**RICHARD HIGGINS** CHAIR

dated

**3 May 2016**

Signed by:

Clerk

**DEARBOURNE**

dated

**3 May 2016**

\*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 2015/16 for

Enter name of smaller authority here:

**BINEGAR PARISH COUNCIL**

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	16,306	13,020	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	8,497	8,500	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	10,902	14,133	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	2,105	2,724	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 smaller authority's borrowings (if any).
6. (-) All other payments	20,580	14,827	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	13,020	18,102	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	13,020	18,102	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	335,815	343,681	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority 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. (For Local Councils Only) Disclosure note re 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 2016 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

*De Abbott*

Date **3 May 2016**

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

**3 May 2016**

and recorded as minute reference:

**10.1**

Signed by Chair of the meeting approving these accounting statements.

*Ricard Higgins*

Date **3 May 2016**

## Section 3 – External auditor certificate and report 2015/16 Certificate

We 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 2016 in respect of:

Enter name of  
smaller authority here:

BINEGAR PARISH COUNCIL

### 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 2016; 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.

### 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 smaller authority:

See attached

(continue on a separate sheet if required)

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

09/09/16

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

# Annual internal audit report 2015/16 to

Enter name of smaller authority here:

BINEGAR PARISH COUNCIL

This smaller authority'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 2016.

Internal audit has been carried out in accordance with this smaller authority'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 this smaller authority.

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.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	-	-	N/A
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
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, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit **ROBIN N BROWNING BA(HONS) FMAAT, FCCA, ACA**

Signature of person who carried out the internal audit  Date **05/05/2016**

\*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).

This page is part of Section 3 - External auditor certificate and opinion 2015/16

**Binegar Parish Council  
Audit Report for the year ended 31 March 2016**

**Other matters not affecting our opinion which we wish to draw to the attention of Binegar Parish Council for the year ended 31 March 2016**

**Order of signing the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2)**

The Parish Council has considered, approved and signed the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2) on the same day and under the same minute reference. The Accounts and Audit Regulations 2015 stipulate that the Annual Governance Statement must be considered, approved and signed before the Accounting Statements at Section 2 by resolution of members of the authority meeting as a whole. In future, the Parish Council should ensure that the minute references clearly demonstrate that the Annual Governance Statement was considered, approved and signed before the Accounting Statements.

**Period for the exercise of public rights**

The Local Audit and Accountability Act 2014 (the Act), sections 26 and 27, and the Accounts and Audit Regulations 2015 (the Regulations), sections 14 and 15, set out the requirements for the period for the exercise of public rights of objection, inspection and questioning of the external auditor. In particular section 14(1) of the Regulations stipulates that any rights of objection, inspection and questioning of the external auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days.

The Parish Council published its Notice indicating the period for the exercise of public rights commenced on 27th June 2016 and ended on 9th August 2016. This is more than the 30 working days as required by the Regulations. For any days over those 30 working days, a member of the public would have no formal rights in respect of objection, inspection and questioning of the external auditor.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

Date *09/09/16*

**Our ref SOM027**

## ***BINEGAR PARISH COUNCIL***

### **Asset register 2015**

<b>Description</b>	<b>Area</b>  acres	<b>Estimated value</b>		<b>2007 valuation</b>  £
		<b>2015</b> £	<b>2014</b> £	
<b>Agricultural land</b>				
Fields at Emborough	45.11	<b>219,000</b>	219,000	146,000
<b>Amenity land</b>				
Binegar Bottom	11.46	<b>30,000</b>	30,000	30,000
Recreation Field	0.78	<b>15,000</b>	15,000	15,000
Bus stop, A37, Gurney Slade	0.00	<b>1,000</b>	1,000	1,000
Clarke's Pool, Gurney Slade	n/k	<b>n/k</b>	n/k	n/k
Binegar Memorial Hall	0.45	<b>0</b>	0	0
<b>Physical assets</b>				
Playground apparatus		<b>43,965</b>	43,565	30,000
- Boundary fence		<b>4,000</b>		
Community defibrillator		<b>3,000</b>	0	0
Holy Trinity Church cemetery burial plots		<b>16,000</b>	16,575	16,575
Park benches at Dalleston, Neville's Batch and the School		<b>1,200</b>	1,200	300
Park bench at Clarke's Pool		<b>400</b>	400	200
Notice Boards at the Hall, Dalleston and Binegar Lane		<b>1,500</b>	1,500	300
OS 1:2500 map of Binegar, 1930		<b>200</b>	200	200
Temporary fencing		<b>500</b>		
Refuse bin		<b>50</b>	50	50
<b>Total</b>	<b>57.80</b>	<b>335,815</b>	<b>328,490</b>	<b>239,625</b>

Diane Abbott  
15 January 2015

# ***BINEGAR PARISH COUNCIL***

## Statement of internal control for year to 31 March 2016

### **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 John Scadding conducted the Review in March 2016, reporting findings to the Council at its April 2016 meeting.

#### **5 Significant internal control issues**

The review identified no significant internal control issues during the 2015-16 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**

<b>Date</b>	<b>Purpose of expenditure</b>	<b>Amount</b>
01 April 2015	Completion of cemetery tree works	£180.00
14 April 2015	Her Majesty's Revenue & Customs income tax	£126.00
08 May 2015	Meeting room hire 2015-16	£232.50
08 May 2015	Grass cutting contract	£528.00
22 May 2015	Churchyard memorial repairs	£150.00
22 May 2015	Grass cutting contract	£528.00
02 June 2015	Internal audit fee	£175.00
10 June 2015	Parish Council annual insurance premium	£625.35
22 June 2015	Grass cutting contract	£528.00
25 June 2015	Tree felling at Clarke's Pool	£300.00
26 June 2015	Memorial seat for Binegar Cemetery	£288.75
05 July 2015	Her Majesty's Revenue & Customs income tax	£137.40
05 July 2015	Cemetery memorial repairs	£920.00
20 July 2015	External audit fee	£100.00
20 July 2015	Playground annual safety audit	£104.00
25 July 2015	Timber for replacement of large multiplay	£309.84
28 August 2015	Grass cutting contract	£528.00
14 September 2015	Dredging of Clarke's Pool	£200.00
28 September 2015	Grass cutting contract	£528.00
28 September 2015	<i>Fallopia japonica</i> treatment	£100.00
04 October 2015	Her Majesty's Revenue & Customs income tax	£137.60
23 October 2015	Playground fence renewal	£1,625.00
26 October 2015	Grass cutting contract	£528.00
28 October 2015	Share of District Council election costs	£121.52
28 October 2015	Timber for replacement of large multiplay	£288.41
11 November 2015	Grass cutting contract	£528.00
24 November 2015	Her Majesty's Revenue & Customs income tax	£137.60
05 January 2016	Transfer of funds to National Savings and Investment Account	£2,500.00
20 February 2016	Replacement sign post fingers	£574.00

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 timber for the multiplay were funded from Binegar Playing Fields Committee account which includes grants and donations.

Diane Abbott  
 Responsible Financial Officer  
 30 June 2016