

## Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

ENKERSEY PARISH

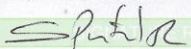
Council/Meeting

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	15041	15529	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	6375	6604	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	1904	4554	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	3447	3616	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	4344	6591	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	15529	16480	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	15529	16480	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 other long term investments and assets	30751	30161	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.
		✓	

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

 REQUIRED

Date 11 May 2015

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

11/05/2015

and recorded as minute reference:

66/15 REFERENCE

Signed by Chair of the meeting approving these accounting statements.

 REQUIRED

Date 11.05.15

## Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

ENTEKERSEY CIL PARISH

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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input type="checkbox"/>	<input type="checkbox"/>	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

MINUTE REFERENCE

dated 11/05/2015

Signed by:

Chair 

dated 11-5-15

Signed by:

Clerk 

dated 11 May 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:

ENTER KERSEY NCIL 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:

(continue on a separate sheet if required)

External auditor signature

External auditor name  Date

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

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

## Section 4 – Annual internal audit report 2014/15 to

ENTR KERSEY PARISH

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.			Not covered Petty cash not held
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
			NIA

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 NATALIE ANN BLYTH

Signature of person who carried out the internal audit NABlyth Date 21.05.15

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).

**KERSEY PARISH COUNCIL  
YEAR END ACCOUNTS  
1 April 2014 - 31 March 2015**

**Kersey Parish Council Consolidated Accounts  
Year End Bank Reconciliation as at 31 March 2015**

**Funds at the Bank**

Barclays

Business Saver Account	£12,408.50
Current Account	£1,233.29
	£13,641.79

Ipswich Building Society

Millennium Book Fund Account	£2,839.07
	£16,480.86

**Balances as per Cashbooks**

Kersey Parish Council balance b/f 1 April 2014	£12,693.47
Millennium Book Fund balance b/f 1 April 2014	£2,836.23
Total Receipts	£11,158.30
	£26,688.00

Total payments	£10,207.14
	£10,207.14

Total Receipts plus balances at 1 April	£26,688.00
Less Total Payments	£10,207.14
	£16,480.86

**Allocated reserves held in bank**

Millennium Book Fund (Ring Fenced)	£2,839.07
KCPC Working Group (Ring Fenced)	£4,025.71
Footpath Working Group	£1,250.43
Jubilee Steps	£771.56
Election Provision	£850.00
Church Walk Future Maintenance	£1,170.00
Admin photocopier reserve	£0.00
Footpath Map printing reserve	£100.00
Fixed Asset reserve	£300.00
Council Tax Support Grant	£600.25
Parish Council General Reserves	£4,573.84
	£16,480.86

**KERSEY PARISH COUNCIL SIGNIFICANT VARIANCES FOR YEAR ENDING 31 MARCH 2015**

<b>31-Mar-14</b>		<b>31-Mar-15</b>	<b>Variance</b>	<b>% Variance</b>	<b>Reason for variance</b>
£ 6,375.00	Precept	£ 6,604.00	£ 229.00	3.6%	Increased to cover budgeted expenses
£ 681.00	KCPC	£ 3,042.00	£ 2,361.00	346.7%	Increased as slide replaced and received insurance money £3014 plus metal recycling for old damaged slide £28. No fundraising event held so income down £661
£ 386.40	Footpath	£ 415.40	£ 29.00	7.5%	Increase in paths mown so increased payment received ye 2015
£ -	Jubilee Steps	£ 560.00	£ 560.00	100.0%	Fund raising dance held, income £560 ye 2015
£ 2.84	Millennium Book Fund	£ 2.84	£ -	0.0%	
£ 7.06	Bank Interest	£ 6.25	-£ 0.81	-11.5%	
£ 471.00	Council Tax Support Grant	£ 129.25	-£ 341.75	-72.6%	Grant £129.25 received from District Council due to tax base changes (reduced from £471 ye 2014)
£ -	Other income	£ 100.00	£ 100.00	100.0%	Donation from film company £50 and bank apology £50
£ 355.97	VAT Repayment	£ 298.56	-£ 57.41	-16.1%	Less VAT to reclaim due to lower VAT paid ye 2014.
<b>£ 8,279.27</b>	<b>TOTAL RECEIPTS</b>	<b>£ 11,158.30</b>			
£ 564.61	Administration	£ 475.43	-£ 89.18	-15.8%	Reduced, no external audit fee (in ye 2014 was £100) no bank charges (ye 2014 was £30) photocopier toner cartridge required ye 2015(£51)
£ 3,446.88	Clerk's Salary	£ 3,616.33	£ 169.45	4.9%	Hours increased during the year
£ 215.00	Training	£ 33.22	-£ 181.78	-84.5%	Decrease less training ye 2015 (ye 2014 whole council training £200)
£ 193.17	Street Lighting	£ 169.44	-£ 23.73	-12.3%	
£ 1,605.12	KCPC	£ 3,700.38	£ 2,095.26	130.5%	Increased due increase in spending on equipment of £2851 (replacement slide, swings and fitting mats under equipment), No fund raising events held so no expenses (ye 2014 was £340) and new mower purchased ye 2014 £425
£ 171.27	Footpath	£ 134.44	-£ 36.83	-21.5%	Decreased due to lower fuel costs and less spent of parts for mower
£ -	Jubilee Steps	£ -	£ -	0.0%	
	Millennium Book Fund				
£ -	Footpath Map Printing	£ -	£ -	0.0%	
£ -	Section 137	£ -	£ -		
			-£ 105.61	-17.4%	Decreased due to reduction in insurance costs due to amended policy ye 2015
£ 608.61	Insurance	£ 503.00			£465 (ye 2014 was £570)
£ 75.00	Glebe Hedgecut	£ 70.00	-£ 5.00	-6.7%	Decreased due to decreased contractor costs
£ 83.00	RoSPA Inspection	£ 80.00	-£ 3.00	-3.6%	
£ 380.00	St Mary's Church	£ 380.00	£ -	0.0%	
£ 40.33	Dog bin emptying charge	£ 41.29	£ 0.96	2.4%	
£ 12.93	Construction of grit box	£ -	-£ 12.93	100.0%	grit box constructed ye 2014
£ 96.76	Fixed Asset repairs	£ -	-£ 96.76	-100.0%	No fixed asset repairs ye 2015
£ -	Parish Council Election costs	£ -	£ -		
			£ 705.05	236.2%	Increased due to KCPC spending on equipment £865 VAT (ye 2014 VAT paid on new mower £85, audit fee £20 and training £40)
£ 298.56	VAT on Payments	£ 1,003.61			
<b>£ 7,791.24</b>	<b>TOTAL PAYMENTS</b>	<b>£ 10,207.14</b>			
<b>£ 30,751.00</b>	<b>Fixed Assets</b>	<b>£ 30,161.00</b>	-£ 590.00	-1.9%	Spring Rooster at playground disposed of as it was broken and not replaced