

WALTON-IN-GORDANO PARISH COUNCIL INCOME & EXPENDITURE: 1st April 2015 - 31st March 2016 (Precept £4107 : CT Supplement £111.78)

DATE	ITEM	BANK (run via deposit account)				Stmnt	NOTES	GENERAL FUND EXPENSE ANALYSIS							OPERATING FUNDS				
		CH	IN	OUT	BALANCE			Clerk	Clk/Clr	Hall	Public	Ins/Subs	Info	Web	TOTALS	VAT	Election	Capital	General
-2016								Exp	Hire	Light	Audit	Sheet	site			Pro	Prov	Fund	Funds
01 Apr	Funds Bought Forward				1,609.04											0.00	0.00	1609.04	1609.04
	Less bal on Treasurer's a/c				150.00											0.00		150.00	150.00
																	0.00		
	OPERATING BAL B/F				1,459.04													1,459.04	
13 Apr	Southern Electric	DD		5.17	1,453.87	68-69				5.17					5.17	0.24			5.17
	Solsoft	SO		15.60	1,438.27	68-69							15.60		15.60				15.60
	Clerk net pay & expenses	SO		135.80	1,302.47	68-69		109.60	26.20						135.80				135.80
	ALCA Subscription	699		51.74	1,250.73	68-69					51.74				51.74				51.74
	Village Hall	700		6.00	1,244.73	69-70			6.00						6.00				6.00
	NSC CT Supplement	BACS	111.78		1,356.51	68-69									0.00				111.78
	NSC 1st half precept	BACS	2053.50		3,410.01	68-69									0.00	300.00	250.00	1,503.50	
	Interest		0.06		3,410.07	68-69	AGREES								0.00				0.06
11 May	Southern Electric	DD		5.17	3,404.90	69-70				5.17					5.17	0.24			5.17
	Solsoft	SO		15.60	3,389.30	69-70							15.60		15.60				15.60
	Clerk net pay & expenses	SO		135.80	3,253.50	69-70		109.60	26.20						135.80				135.80
	Zurich Insurance Premium	701		212.00	3,041.50	69-70					212.00				212.00				212.00
	Village Hall	702		18.00	3,023.50	70-71	inc APM			18.00					18.00				18.00
	Interest		0.13		3,023.63	69-70	AGREES								0.00				0.13
08 Jun	Southern Electric	DD		5.34	3,018.29	70-71				5.34					5.34	0.25			5.34
	Solsoft	SO		15.60	3,002.69	70-71							15.60		15.60				15.60
	Clerk net pay & expenses	SO		135.80	2,866.89	70-71		109.60	26.20						135.80				135.80
	HMRC re PAYE	703		82.20	2,784.69	70-71		82.20							82.20				82.20
	Interest		0.12		2,784.81	70-71	AGREES								0.00				0.12
	Village Hall	704		6.00	2,778.81	71-72			6.00						6.00				6.00
13 Jul	Southern Electric	DD		5.17	2,773.64	71-72				5.17					5.17	0.24			5.17
	Solsoft	SO		15.60	2,758.04	71-72							15.60		15.60				15.60
	Clerk net pay & expenses	SO		135.80	2,622.24	71-72		109.60	26.20						135.80				135.80
	Interest		0.12		2,622.36	71-72	AGREES								0.00				0.12
	Village Hall	705		6.00	2,616.36	72-73			6.00						6.00				6.00
10 Aug	Southern Electric	DD		5.51	2,610.85	72-73	no meeting			5.51					5.51	0.26			5.51
	Solsoft	DO		15.60	2,595.25	72-73							15.60		15.60				15.60
	Clerk net pay & expenses	SO		135.80	2,459.45	72-73		109.60	26.20						135.80				135.80
	Interest		0.12		2,459.57	72-73	AGREES								0.00				0.12
14 Sep	Southern Electric	DD		5.17	2,454.40	73-74				5.17					5.17	0.24			5.17
	Solsoft	SO		15.60	2,438.80	73-74							15.60		15.60				15.60
	Clerk net pay & expenses	SO		135.80	2,303.00	73-74		109.60	26.20						135.80				135.80
	HMRC re PAYE	706		82.20	2,220.80	73-74		82.20							82.20				82.20
	Audrey Hollingsworth	707		54.00	2,166.80	73-74	Apr-Sep					54.00			54.00				54.00
	Interest	708	0.12		2,166.92	73-74									0.00				0.12
	NSC 2nd half precept		2053.50		4,220.42	73-74	AGREES								0.00	300.00	250.00	1,503.50	
	Village Hall	708		12.00	4,208.42	74-75				12.00					12.00				12.00
12 Oct	Southern Electric	DD		5.17	4,203.25	74-75				5.17					5.17				5.17
	Solsoft	SO		15.60	4,187.65	74-75							15.60		15.60				15.60
	Clerk net pay & expenses	SO		135.80	4,051.85	74-75		109.60	26.20						135.80				135.80
	Interest		0.18		4,052.03	74-75	AGREES								0.00				0.18

WALTON-IN-GORDANO PARISH COUNCIL

BANK RECONCILIATION - page 1

BEING THE INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2015 -31ST MARCH 2016

	2015-16	2014-15		2015-16	2014-15
INCOME & EXPENDITURE SUMMARY			EXPENDITURE		
Precept	4107	3016	Clerk's pay	1644	1614
Other Income	112	101	Hall Hire	117	99
Interest	1	1	Public Light	63	55
TOTAL INCOME		4220	Insurance	212	212
Add Funds Bought Forward	1609	1627	Cllr/Clerk Expenses	314	314
Deduct Clerk's Pay for Year	-1644	-1614	Subscriptions	52	52
Deduct Other Expenses Paid Out	-1104	-1139	Donations	0	500
FUNDS CARRIED FORWARD TO NEXT YEAR		3081	Information Sheet	81	108
			Purchases	0	0
			Audit	0	0
			Website	187	182
			Election Admin	78	0
				2748	3136

BANK RECONCILIATION

Deposit Account Balance @ 31st March		1459	
Current Account Balance @ 31st March	150		150
Balances per Accounts @31st March	2931	3081	1609
Plus Un-presented Cheques @ 31st March		9	6
Balances per Bank Statements @ 31st March		3090	1615

Approved by the Parish Council

Signed.....
Chairman

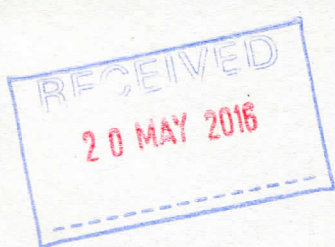
Signed.....
Clerk

Date.....

**The Council is not VAT registered
2 notice boards (£1000 each) and 1 street light (£800) - Asset Book Total £2800
The Council handles no cash, so there is no cash book**

WALTON-IN-GORDANO PARISH COUNCIL
BANK RECONCILIATION - page 2
INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2015 - 31ST MARCH 2016
ANALYSIS OD DIFFERENCES BETWEEN 2014-15 & 2015-16

	2015-16	2014-15	Differences	Notes
INCOME				
Precept	4107	3016	1091	Provision for full election costs
Bank Interest	1	1	0	
Other Income	112	101	11	
EXPENDITURE				
Clerk's Pay	1644	1614	30	
Other Expenses				
Hall Hire	117	99	18	
Public Light	63	55	8	
Insurance	212	212	0	
Cllr's Clerk's Expenses	314	314	0	
Subscriptions	52	52	0	
Donations	0	500	-500	No donation made to Fete Marquee
Information Sheet	81	108	-27	
Purchases	0	0	0	
Audit	0	0	0	
Website	187	182	5	
Elections	78	0	78	No election - this was an admin charge
Excluding Clerk's Fee	1104	1522	-418	
Including Clerk's Pay	2748	3136		
BALANCE SHEET ITEMS				
Fixed & Long Term Assets	2800	3	2797	Re-valued per 2014-15 Audit Report section 3 requirement



AVUNZI

Local Councils, Internal Drainage Boards and other Smaller Authorities in England

Annual return for the year ended 31 March 2016

Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. Smaller authorities must approve Section 1 before Section 2.
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Sections 1 and 2 of this annual return no later than 30 June 2016.

Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2016, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication or public display of Sections 1, 2 and 3. You must publish or display the annual return, including the external auditor's report, by 30 September 2016.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guides that can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014

Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of
smaller authority here:

WALTON-IN-GORDANO 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.	Y		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.	Y		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.	Y		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.	Y		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.	Y		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.	Y		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.	Y		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.	Y		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:

MINUTE 3942
dated 11/04/16

Signed by:

Chair

dated

Signed by:

Clerk

dated

SIGNED

11/04/16

SIGNED

11/04/16

*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:

WALTON-IN-GORDANO PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	1627	1609	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	3016	4107	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	102	113	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	1614	1644	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 smaller authority's borrowings (if any).
6. (-) All other payments	1522	1104	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	1609	3081	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	1609	3081	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	3	2800	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 RE-VALUED PER 2014-15 AUDIT REPORT
10. Total borrowings	0	0	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.
		No	

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



Date 09/05/2016

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

09/05/2016

and recorded as minute reference:

MINUTE 3953

Signed by Chair of the meeting approving these accounting statements.

 REQUIRED

Date 09/05/2016

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:

NALTON-IN-GORDANO 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

21/8/16

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)

Annual internal audit report 2015/16 to

Enter name of smaller authority here:

WALTON-IN-GORDANO 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.			NO PETTY CASH
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.	Yes	No	Not applicable
			N/A

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 ROY GEORGE BETTS

Signature of person who carried out the internal audit [Signature] Date 30/04/2016

*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).

Guidance notes on completing the 2015/16 annual return

1. You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unapproved or unexplained amendments will be returned and may incur additional costs. **Smaller authorities must approve the annual governance statement before approving the accounts.**
3. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness before sending it to the external auditor.
4. Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
5. Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your smaller authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the accounting statements (**Section 2 on page 3**). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide*.
6. Explain fully significant variances in the accounting statements on **page 3**. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide* to assist you.
7. If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge. **From 2016 onwards, you must inform the auditor of the date set for the commencement of the period for the exercise of public rights.**
8. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2015) equals the balance brought forward in the current year (Box 1 of 2016).
9. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	<input checked="" type="checkbox"/>
	All additional information requested, including the dates set for the period for the exercise of public rights , has been provided for the external auditor?	<input checked="" type="checkbox"/>
Section 1	For any statement to which the response is 'no', an explanation is provided?	<input checked="" type="checkbox"/>
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	<input checked="" type="checkbox"/>
	An explanation of significant variations from last year to this year is provided?	<input checked="" type="checkbox"/>
	Bank reconciliation as at 31 March 2016 agreed to Box 8?	<input checked="" type="checkbox"/>
	An explanation of any difference between Box 7 and Box 8 is provided?	<input checked="" type="checkbox"/>
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	<input checked="" type="checkbox"/>
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	<input checked="" type="checkbox"/>

*Note: Practitioners' Guides are available from your local NALC, SLCC or ADA representatives or from www.nalc.gov.uk or www.slcc.co.uk or www.ada.org.uk.



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

Walton-In-Gordano 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 Walton-In-Gordano Parish Council for the year ended 31 March 2016

Total Fixed Assets 2014/15

We reported in the 2014/15 audit report that the assets included within box 9, had been included at their written down value and should be recorded at original purchase cost. The Council has not restated the comparative figures for 2014/15. Box 9 for 14/15 should state £2,800 in line with the restated value in Box 9 in the 15/16 column, on the 2016 Annual Return.

Grant Thornton UK LLP
for Grant Thornton UK LLP
Date *2/8/16*

Our ref AVN121