

Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

EMMARDEN 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	
	£	£	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
	RESTATED		
1 Balances brought forward	26,888	32,941	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	16,411	16,376	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	6,558	33,024	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	5,587	6,297	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	11,329	42,197	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	32,941	33,847	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	30,283	27,994	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	20,080	19,680	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

Alison J. [Signature] REQUIRED

Date 18/05/2015

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

18/05/2015

and recorded as minute reference:

12 MINUTE REFERENCE

Signed by Chair of the meeting approving these accounting statements.

[Signature] SIGNATURE REQUIRED

Date 18/05/2015

Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

ENTRUMARDEN 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.	Y		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.	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 the council 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 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.	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 council 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 the council.
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 the council 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 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

MINUTE REFERENCE

dated 18/05/2015

Signed by:

Chair  SIGNATURE REQUIRED

dated 18 of 2015

Signed by:

Clerk  SIGNATURE REQUIRED

dated 18/05/2015

*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.

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 LOCAL COUNCIL NAME Morden 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

4/9/15.

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

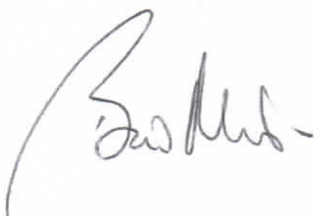
This page is part of Section 3 - External auditor certificate and opinion 2014/15

Marden 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 Marden Parish Council for the year ended 31 March 2015

Internal Financial Controls

The Parish Council has not documented its internal controls. It is good practice for the Parish Council to fully document and periodically review the specific day to day procedures it undertakes to implement its system of internal control.



for Grant Thornton UK LLP

Date 4/9/15.

Our ref HRF084

Section 4 – Annual internal audit report 2014/15 to

EMMARDEN PARISH

Council/Meeting

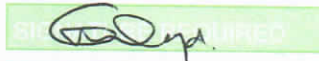
The council's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2015.

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.	✓		
B The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D The annual precept 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.	✓		
G Salaries to employees and allowances to members were paid in accordance with council 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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	✓		
K Trust funds (including charitable) The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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 **EILEEN LLOYD ACMA**

Signature of person who carried out the internal audit  Date **12/05/2015**

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).

Marden Parish Council Accounts 2014/2015

	<u>£</u>	<u>Income £</u>	<u>Expenditure £</u>	<u>Totals £</u>
Balance per bank statements as at 31/3/15				
Current Account				28,197.77
Less any unrepresented cheques/deposits at 31/3/15				
C/N 1153 DC Gardening	204.00		204.00	204.00
Net Balances as 31/5/15				27,993.77
Cash Book				
Opening balance 1 April 2014				
Current a/c	1,733.93			1,733.93
Reserve a/c	28,379.70			28,379.70
Bank of Ireland a/c	194.57			194.57
Add: Receipts in the year	51,779.49			51,779.49
Less: Payments in the year			54,068.92	54,068.92
Less: Payments from 2013-14 presented after 1/4/14				
C/N 1084			25.00	25.00
Closing balance per cash book as at 31/3/15				27,993.77

**MARDEN PARISH COUNCIL
HEREFORDSHIRE**

Explanation of Variances

Box on section 1	2014 £	2015 £	Variance increase (+) or decrease (-)	% (Variance divided by 2014 figure multiplied by 100)	Explanation (If more than £250 or 15%)
Box 2 Precept	16411	16376	-35	0.2	
Box 3 Other receipts	6558	33024	+26466	403.5	£21,417 S106 monies from Herefordshire Council £6,968 Neighbourhood Development Plan grant from Localities £300 from S&A for Speed Indicator Devices £135 less received for sale of green sacks £8 less bank interest received £2,145 less for Lengthsman debtor in 2014 income
Box 4 Staff costs	5587	6297	710	12.7	
Box 6 All other payments	11329	42197	30868	272.4	£20,527 S106 monies spent on new playground equipment £7,069 spent on Neighbourhood Development Plan costs £1400 spent on website development – new project £300 spent on provision of Speed Indicator Devices – new project £61 increase in parish maintenance costs – footpath work £150 increase in audit fees – change in scale of fees £65 increase in room hire for extra council meetings – more meetings needed £34 increase in cost of provision of Parish Freighter – inflation increase £270 increase in S137 grants – increase donations requested £10 increase in training costs – extra courses required £36 increase in stationery and postage – increase in administration needed £1,100 increase in purchase of green sacks – extra sacks required in spring £272 decrease in sundries – no extra bins needed £33 decrease in photocopier costs – less ink needed £100 decrease in insurance – better quote obtained £39 decrease in Lengthsman costs – less work done £425 decrease in subscriptions – paid previous year

MARDEN PARISH COUNCIL, HEREFORDSHIRE

Reconciliation between boxes 7 and 8

Box 7		33847
Box 8	27994	
	+ 5853 – VAT paid in 2014-15 and not refunded yet	33847