

OVER ALDERLEY PARISH COUNCIL

Payments - 2015/16

Date	Payment (ex. VAT)	VAT that can not be recovered	Purpose
19-May-15	84.00	0.00	Internal Audit 2014/15
19-May-15	80.96	0.00	ChALC - Annual Affiliation Fee 2015/16
21-Sep-15	31.45	0.00	Water charges (Allotments)
22-Sep-15	35.00	0.00	External Audit 2014/15
27-Oct-15	9.70	0.00	Water charges (Allotments)
18-Jan-16	1,000.00	0.00	Grant - Over Alderley & Birtles Reading Room
29-Feb-16	9.41	0.00	Water charges (Allotments)
14-Mar-16	251.85	0.00	Insurance Premium 2015/16
14-Mar-16	1,162.48	0.00	Clerk's Salary & Expenses
14-Mar-16	172.80	0.00	Employee Income Tax
14-Mar-16	35.00	0.00	Data Protection Registration Fee

OVER ALDERLEY PARISH COUNCIL

Section 2 – Accounting statements 2015/16 for

Enter name of smaller authority here:

OVER ALDERLEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	2,147	2,857	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	RESTATED 2,000	2,000	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	RESTATED 224	1,069	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	0	449	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	1,514	2,531	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	2,857	2,946	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	2,857	2,946	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	1,522	1,891	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	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.
		✓	

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

£ [REDACTED]

Date 16/05/2016

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

16/05/2016

and recorded as minute reference:

21/16

Signed by Chair of the meeting approving these accounting statements.

[REDACTED]

Date 16/05/2016

OVER ALDERLEY PARISH COUNCIL

CASH/BANK RECONCILIATION AS AT - 31st March, 2016

CASH

Balance Brought Forward 01/04/15	
Current Account	377.07
Business Reserve Account	2,479.30
Plus Receipts	3,069.74
	<hr/>
	5,926.11
Less Payments	2,980.39
	<hr/>
Balance Carried Forward 31/03/16	<u><u>2,945.72</u></u>

BANK (Natwest)

Business Reserve Account -	2,480.57		31/03/16
Add income/transfer received since above Statement			
	<hr/>	0.00	
Less unrepresented cheques			
	<hr/>	0.00	
		<hr/>	2,480.57 31/03/16
Current Account -	500.15		31/03/16
Add income received since above Statement			
	<hr/>	0.00	
Less unrepresented cheques/ Transfer			
Approved	<hr/>	35.00	
		<hr/>	-35.00
			465.15 31/03/16
Total Bank Balances 31/03/16		<hr/>	<u><u>2,945.72</u></u>

OVER ALDERLEY PARISH COUNCIL

VARIATIONS - 2015/16

<u>Box 1</u>	+	710	2014/15 - Budget underspend £486 2014/15 - Unbudgeted receipts: Interest £1, Grant £80, Allotment Rent: £143
<u>Box 2</u>			Nil
<u>Box 3</u>	+	845	Increase in Grant receipts (Transparency Code) - £879 Decrease in other Grant receipts - (£19) Decrease in Allotment Rent - (£15)
<u>Box 4</u>	+	449	Increase due to appointment of new (paid) Clerk & RFO as from 01/08/15
<u>Box 5</u>			Nil
<u>Box 6</u>	+	1,017	Overall increase in General Administration - £99 Increase in Transparency Code Compliance - £873 Increase in VAT - £79 Decrease in water charges - (£34)
<u>Box 7</u>	+	89	Underspend on Clerk's salary & allowances - £156 Overspend on general administration - (£153) Underspend on maintenance, room hire & water charges - £171 Overspend on Transparency Code compliance - (£873) Underspend on budgeted item taken from balances - (£221) Unbudgeted receipts: Transparency Code £879 , Interest £2, Allotment Rent £128
<u>Box 8</u>	+	89	As per box 7
<u>Box 9</u>	+	369	Purchase of laptop computer (£299) and printer/scanner (£70)
<u>Box 10</u>			Nil

OVER ALDERLEY PARISH COUNCIL

Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of
smaller authority here:

OVER ALDERLEY 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	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
		NA	

This annual governance statement is approved by this smaller authority and recorded as minute reference:

20/16

dated 16/05/2016

Signed by:

Chair

dated

16/05/2016

Signed by:

Clerk

dated

16/05/2016

*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.

OVER ALDERLEY PARISH COUNCIL

Annual internal audit report 2015/16 to

Enter name of smaller authority here:

Over Alderley 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	no petty cash held	
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 ✓

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 JDH BUSINESS SERVICES LTD

Signature of person who carried out the internal audit [REDACTED] Date 06/15/2016

*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).

OVER ALDERLEY PARISH COUNCIL

Parish Council Membership - 2015/16

Cllr John Potts - Chairman
Cllr David Burns - Vice Chairman
Cllr David Caplin
Cllr Sue Clarke
Cllr John Venables
Cllr Sue Wren

Councillor Responsibilities - 2015/16

Over Alderley Parish Council does not operate a Committee system.

Public Land & Building Assets - 2015/16

Over Alderley Parish Council does not hold any land or building assets.