

# Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

MILBURN PARISH COUNCIL

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	2934	2881	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.
2 (+) Annual precept	2700	2700	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.
3 (+) Total other receipts	435	4996	Total amount of precept received or receivable in the year. Excludes any grants received.
4 (-) Staff costs	400	420	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
5 (-) Loan interest/capital repayments	0	0	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.
6 (-) All other payments	2788	3266	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).
7 (=) Balances carried forward	2881	6891	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
8 Total cash and short term investments	2881	6891	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
9 Total fixed assets plus other long term investments and assets	36980	36980	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>
10 Total borrowings	0	0	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the council as at 31 March
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. <i>N.B. The figures in the accounting statements above do not include any trust transactions.</i>

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

J H Connolly

Date 7<sup>th</sup> / 05 / 2015

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

25/05/2015

and recorded as minute reference:

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Signed by Chair of the meeting approving these accounting statements.

D Richardson

Date 25/05/2015

## Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

**ENTER MILBURN HILL PARISH COUNCIL**

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.	✓		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.	✓		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.	✓		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 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.	✓		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.	✓		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.	✓		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.	✓		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

**FINANCE - 25/5/15 - 16**

dated **25<sup>th</sup> MAY 2015**

Signed by:

Chair **D Richardson** SIGNATURE REQUIRED

dated **25/05/2015**

Signed by:

Clerk **J H Connolly** SIGNATURE REQUIRED

dated **25<sup>th</sup> 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.

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

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

AELWEN EVANS

Signature of person who carried out the internal audit

Aelwen Evans

Date 30-6-2015

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).

**Milburn Parish Council**

**31st March 2015**

Box 3 - Variation - Increase of £ 4561 due to :-

Increase of £4598.27 due to receiving grant from the Big Lottery. Councillors in the process of obtaining quotes for the replacement of the swings safety surface and seats.  
Decrease of £86.74 Council Tax Reduction Scheme  
Increase of VAT Repayment of £49.91  
Decrease of 1p Interest

Box 4 - Variation - increase of £20.00 due to :-

Pay increase to Clerk, agreed March 2015 Parish Council meeting

Box 6 - Variation - Increase of £478.24 due to :-

Increase	Insurance	£ 62.60
	Village Hall Fees	£ 13.00
	Grass cutting & strimming	£ 360.00
	CALC Subscription	£ 2.00
	Wicksteed – Swing Inspection	£ 54.00
	Pigney & Son – Maypole Rep	£ 43.92
	Robinsons – Maypole Rep	£ 110.00
	BDO Audit	£ 42.00
Decrease	Clerks Expenses	£ 22.16
	Clerks Forum	£ 5.00
	Metcalfe Plant Hire	£ 182.12

**Milburn Parish Council**

**Asset Register - Audit Purposes**

**March 2015**

	<u>Asset</u>	<u>Value</u>
	<i>Seat up Fell Lane</i>	£ 200
	<i>Swings &amp; Safety Surface</i>	£ 4,500
1953	<i>Bus Shelter &amp; Seats</i>	£ 30,000
	<i>Seat around Tree by School</i>	£ 800
	<i>Seat beside Swings</i>	£ 250
1997	<i>Noticeboard</i>	£ 500
	<i>Maypole/Weathercock</i>	£ 500
Dec 2011	<i>Goal Posts</i>	£ 200
	<i>Book "Milburn - A History" By David Butterworth</i>	£ 30
	<b><u>Total</u></b>	<b><u>£ 36,980</u></b>

*All assets are on the Village Green and Fell Lane  
Apart from the book, which is with the Chair*

Signed D Richardson Date 25/may/2015

**MILBURN PARISH COUNCIL**

**Receipts and Payments for the year ended 31<sup>st</sup> March 2015**

<u>Receipts</u>	£	<u>Payments</u>	£
Precept	2700.00	CALC Membership Fee	102.00
Bank Interest	0.79	Metcalfe Plant Hire	225.30
VAT Repayment 2013/14	271.91	Mowing of Village Green	1604.00
Plus Council Tax Reduction Scheme	125.00	Zurich Insurance	739.44
Big Lottery Fund	4598.27	Fellrunner Donation	50.00
		Milburn Village Hall	40.00
		Milburn Church	200.00
		J Connelly – Clerk	420.00
		J Connelly – Expenses	55.11
		Wicksteed Leisure – Swings	54.00
		H Pigney & Son – Maypole	43.92
		Robinsons - Maypole	110.00
		BDO Audit	42.00
Total Receipts	£ 7695.97	Total Payments	£ 3685.77

**Bank Reconciliation**

Opening Bank Balances as at 31<sup>st</sup> March 2014

Business Saver A/c	£ 1594.36
Community A/c	<u>£ 1486.74</u>
Total	£ 3081.10
Less Cheque issued 2013/14 year	
now cashed	(£ 200.00)
	£ 2881.10
Plus Receipts	£ 7695.97
Less Payments	<u>(£ 3685.77)</u>
	£ 6891.30    Balance if all cheques were cleared
Plus Cheques issued in 2014/15 year	
not yet cashed	<u>£ 878.63</u>
Actual Balance as per Bank Statements at year end	<u>£7769.93</u>

Community Bank Balance as at 31 <sup>st</sup> March 2015 £ 6174.78
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Business Saver Account as at 31 <sup>st</sup> March 2015 £ 1595.15       = £ 7769.93
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