

Section 1 – Accounting statements 2013/14 for

Enter name of

reporting body here:

FILLONGLEY PARISH

Council/Meeting

Readers should note that throughout this annual return references to a 'local council' or 'council' also relate to a parish meeting.

1	Balances brought forward	26826	31471	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	17206	17206	Total amount of precept received or receivable in the year.
3	(+) Total other receipts	7624	13987	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4	(-) Staff costs	6075	6278	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	—	—	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).
6	(-) All other payments	14110	12612	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	31471	43774	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	31471	43774	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	64942	64942	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	—	—	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11	Disclosure note Trust funds (including charitable)	✓	✓	The council acts as sole trustee for and is responsible for managing trust funds or assets. The figures in the accounting statements above do not include any trust transactions.

I certify that for the year ended 31 March 2014 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

M Badham

Date 22-5-14

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

22/05/2014

and recorded as minute reference:

12875

Signed by Chair of the meeting approving these accounting statements.

A.R. Partridge

Date 22-5-14

Section 2 – Annual governance statement 2013/14

We acknowledge as the members of:

FILLONGLEY 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 2014, that:

- | | | | |
|---|---|---|--|
| 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. | ✓ | 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

12875

dated *22/05/2014*

Signed by:

Chair *A. R. Parry*
dated *22/05/2014*

Signed by:

Clerk *U. Badham*
dated *22/05/2014*

*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 opinion 2013/14

Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2014 of

FILLONGLEY PARISH

Council/Meeting

Respective responsibilities of the council and the auditor

The council is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The council prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2014; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of our review of the annual return and supporting information, to report whether any matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

External auditor report

(~~Except for the matters reported below~~)* on the basis of our review, 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

Michael Thomas

External auditor name

Michael Thomas for Grant Thornton UK LLP

Date

12/9/14

Note: The auditor signing this page has been appointed by the Audit Commission and is reporting to you that they have carried out and completed all the work that is required of them by law. For further information please refer to the Audit Commission's publication entitled Statement of Responsibilities of Auditors and of Audited Small Bodies.

Section 4 – Annual internal audit report 2013/14 to

FILLON GLEY 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 2014.

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.

- | | | |
|---|---|-----|
| 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. | yes |
| 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 |

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 Beverley Woolaston

Signature of person who carried out the internal audit Bj Woolaston Date 28/4/2014

*Note: 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).

PARISH COUNCIL INTERNAL AUDIT CHECK SHEET

Appropriate books of accounts have been properly kept throughout the year.	Yes
The Council financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	Yes
The Council assesses the significant risks to achieving its objectives and has adequate arrangements to manage these	Yes
The annual precept requirements resulted from an adequate budgetary process: progress against budget was regularly monitored: reserves were adequate.	Yes
Expected income was fully received, based on correct prices, properly recorded and promptly banked; VAT was appropriately accounted for.	No Yes No VAT claim this year
Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	Yes
Salaries to employees were paid in accordance with Council approvals and PAYE and NI requirements were properly applied.	Yes
Assets and investment registers were complete and accurate and properly maintained.	Yes
Periodic and year-end bank account reconciliations were properly carried out.	Yes
Year-end accounts were prepared on the correct accounting basis (receipts & payments/income & expenditure), agreed with cash book, were supported by an adequate audit trail from underlying records, and, where appropriate debtors and creditors were properly recorded.	Yes
For any other risk areas identified by the Council(list any other risk area below or on separate sheets if needed) adequate controls existed.	Yes None Identified

Fillongley Parish Council

**NOTICE OF APPOINTMENT OF DATE FOR THE EXERCISE OF
ELECTORS' RIGHTS**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

Audit Commission Act 1998 Sections 15 and 16

The Accounts and Audit (England) Regulations 2011 (SI 2011 No.817)

NOTICE	NOTES
<p>1. Date of announcement <u>09-05-14</u> (a)</p> <p>2. Each year the Council's/Meeting's (b) annual return is audited by an external auditor appointed by the Audit Commission. Any person interested has the opportunity to inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them. For the year ended 31st March 2014 these documents will be available on reasonable notice on application to:</p> <p>(c) <u>Clerk - Ms Heather Badham</u> <u>The Crooked Shile, St Marys Rd</u> <u>Fillongley</u></p> <p>between the hours of (d) <u>09-30</u> and (d) <u>11-30</u> on</p> <p>(e) <u>Monday</u> to (e) <u>Friday</u></p> <p>commencing on (f) <u>23-5-14</u> 2014</p> <p>and ending on (g) <u>20-6-14</u> 2014</p> <p>3. Local Government Electors and their representatives have rights to:</p> <ul style="list-style-type: none"> • question the auditor about the accounts: and • object to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Council / Meeting (h) <p>The auditor can be contacted at the address in paragraph 4 below for this purpose on (i) <u>23 June 2014</u> and until the audit has been completed.</p> <p>4. The council's audit is being conducted under the provisions of the Audit Commission Act 1998, the Accounts and Audit (England) Regulations 2011 and the Audit Commission's Code of Audit Practice. Your audit is being carried out by:</p> <p>Mark Heap Grant Thornton UK LLP Royal Liver Building Liverpool L3 1PS Tel: 0161 214 6372</p> <p>5. This announcement is made by (j) <u>H Badham</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 14 days before the date in (f) below</p> <p>(b) Delete as appropriate</p> <p>(c) Insert name, position and address of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(d) Insert the times between which any person may apply to inspect the accounts. <i>NB Indicate if there is a lunchtime closure</i></p> <p>(e) Insert working days of the week any person may apply to inspect the accounts – usually Monday to Friday allowing for any days the council is usually closed</p> <p>(f) Insert date at least 21 working days before the date appointed for audit in (i) below</p> <p>(g) The inspection period between (f) and (g) must be 20 working days and (g) must be at least one day before the date appointed for audit in (i) below.</p> <p>(h) Delete as appropriate</p> <p>(i) The date appointed by the auditor</p> <p>(j) Insert name and position of person placing the notice</p>

Audited Body Name..... Fillongley Parish Council

NOTICE OF CONCLUSION OF AUDIT

Accounts year ended 31 March 2014

Audit Commission Act 1998

The Accounts and Audit (England) Regulations 2011

Insert date of placing the Notice

1. Date of Notice 30 / 09 / 2014.

The date of conclusion of the audit is the date shown on the Auditor's Certificate and Report at Section 3 of the Annual Return.

2. Notice

The Audit of the Council's Accounts for the above year has been concluded on

..... 15-9-14 by Grant Thornton UK LLP.

The Accounts must be published on conclusion of the Audit or on 30th September whichever is the earlier.

3. Publication of Accounts.

A copy of the Statement of Accounts and the Auditor's Certificate and Report thereon has been published.

The Statement of Accounts consists of sections 1, 2 and 3 of the Annual Return.

4. Local Government Elector's Rights

A Local Government Elector for the Parish may obtain, inspect or take a copy of the Statement of Accounts and Auditor's Certificate and Report by arrangement with the Clerk at the address and times set out below.

Complete as locally appropriate

5. Days and times of availability

Monday, Wednesday
and Friday mornings
throughout October

Complete as locally appropriate

6. Address where the Documents may be inspected or purchased

The Crooked Stile
St Marys Road
Fillongley

Complete as appropriate

7. Signature and name of person giving Notice on behalf of Council

H. Badham Clerk and / or Responsible Financial Officer

Amend if necessary

This Notice is to be displayed for 14 days.

This page is part of Section 3 - External auditor certificate and opinion 2013/14

**Fillongley Parish Council
Audit Report for the year ended 31 March 2014**

**Other matters not affecting our opinion which we wish to draw to the attention
of Fillongley Parish Council for the year ended 31 March 2014**

Council tax Support Grant

Council Tax Support Grant of £1,151 has been incorrectly included in Box 2 (Annual precept) and should instead have been included in Box 3 (Total other receipts).

Box 2 should state £16,055 and Box 3 should state £15,138.

Investments

The Annual Return includes an investment of £16. Unless the Council intends to realise this investment within the next 12 months it is defined as a long term investment and should be included in Box 9, Total fixed assets plus other long term investments and assets. It should not be included in Boxes 7 or 8.

Boxes 1,7 & 8 for the year ending 31 March 2014 on the 2014/15 Annual Return should be restated to account for the removal of the investment. Guidance on accounting for long term investments is available in the NALC / SLCC publication Governance and Accountability for Local Councils – A Practitioners Guide 2010.

Grant Thornton UK LLP

Date 12/9/14

Our ref WKS085