

Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

STENSON FIELDS 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 £	
1 Balances brought forward	23685	26625	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	5800	3350	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	13241	9436 JS 4708	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	6265	14030 11030	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 council's borrowings (if any).
6 (-) All other payments	9836	8619	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	26625	16761 JS 22034	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	26625	16761 JS 22034	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	4210	4210	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11 Disclosure note Trust funds (including charitable)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> 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

J. Storey

Date 16/04/2015

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

16/04/2015

and recorded as minute reference:

330/15 C)

Signed by Chair of the meeting approving these accounting statements.

R. A. Sewer

Date 16/4/2015

Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

STENSON FIELDS 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/No	Yes means that the council
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	Yes	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.	Yes	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.	Yes	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.	Yes	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.	Yes	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.	Yes	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.	Yes	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.	Yes	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

330/15 d)
dated 16/04/2015.

Signed by:

Chair R. Andrews
dated 16/04/2015

Signed by:

Clerk J. Store
dated 16/04/2015

*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

STENSON FIELDS 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.	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.	No petty cash
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 No Not applicable

N/A 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:

[Empty box for additional risk areas]

Name of person who carried out the internal audit Brian Wood

Signature of person who carried out the internal audit [Signature]

Date 20.4.2015

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).

Bank reconciliation

Balance b/f 26624.73

Plus receipts 12785.55

less expenditure -22649.05

Balance 16761.23

Balance per C/A 11198.19

Balance per D/A 5563.04

Less unrepresented cheques 0

Balance 16761.23

INTERNAL AUDIT SERVICE FOR STENSON FIELDS PARISH COUNCIL 2014/15

Further to the Internal Audit of Accounts I carried out on 20 April 2015 I confirm that the audit was carried out in accordance with the suggested approach contained in the "Governance and Accountability for Local Councils – A Practitioners Guide (England) March 2014" and Page 5 of the Annual Return has been signed off accordingly.

Signed Brian Wood DMA

Date 20 April 2015

1 Internal Control	2 Tests	3 Yes/No	4 Comments
Previous internal Audit Report	Do the minutes record that council has considered the Internal Audit Report for the previous year and the matters arising addressed?	Yes	
Proper bookkeeping	Is the ledger/database maintained with up to date - payment date, payee and amount.(and backed-up)	Yes	
	Is the ledger/database arithmetically correct?	Yes	
	Is the cashbook regularly balanced? Bank Statement check.	Yes	Monthly
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations? When reviewed?	Yes	Annual Meeting
	Has a responsible Financial Officer been appointed?	Yes	
	Have items or services above a de minimis amount been competitively purchased?	Yes	
	Are payments in the cashbook supported by invoices and have they been authorised and minuted? Income vouchers.	Yes	
	Has VAT on payments been identified, recorded and reclaimed?	Yes	
	Is Section 137 expenditure separately recorded and within statutory limits?	Yes	
	Other legal powers identified.	Yes	

1 Internal Control	2 Tests	3 Yes/No	4 Comments
Risk Management Arrangements	Do the minutes identify any unusual activity?	No	
	Do the minutes record the Council carrying out an annual risk assessment?	Yes	Monthly
	Is insurance cover appropriate and adequate?	Yes	
	Are internal financial controls documented and regularly reviewed?	Yes	
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	Yes	
	Is the actual expenditure against the budget regularly reported to Council?	Yes	
	Are there any significant unexplained variances from budget?	Yes	Variance due to the payment of the deceased Clerk's Gratuity.
Income Controls	Is income properly recorded and promptly banked?	Yes	
	Does the precept recorded in the cashbook agree to the District council's notification?	Yes	
	Are security controls over cash adequate and effective?	Yes	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A	No Petty Cash
	Is petty cash expenditure reported to Council?	N/A	
	Is petty cash reimbursement carried out regularly?	N/A	

1 Internal Control	2 Tests	3 Yes /No	4 Comments
Payroll Controls	Do salaries paid agree with those approved by Council?	Yes	
	Are other payments to the Clerk reasonable and approved by council?	Yes	
	Has PAYE/NIC been properly operated by the Council as an employer?	Yes	
Assets Controls	Does the Council keep an Assets Register of all material assets owned?	Yes	
	Is the Register up to date?	Yes	Updated at Annual Meeting
	Do asset insurance valuations agree with those in the Register?	Yes	
Bank Reconciliation	Is there a bank reconciliation for each bank account?	Yes	
	Is the bank reconciliation carried out regularly on the receipt of statements?	Yes	
	Are there any unexplained balancing entries in any reconciliation?	No	
Year End Procedures	Are the year end accounts prepared on the correct accounting basis?	Yes	
	Do accounts agree with the ledger/database?	Yes	
	Is there an audit trail from underlying financial records to the accounts?	Yes	
	Where appropriate, have debtors and creditors been properly recorded?	Yes	

RECOMMENDED BALANCES

Excluding earmarked expenditure Balances are recommended to be a minimum of ¼ of the Precept and a maximum of 12 months Precept (Certainly not more than double the Precept)

However if there is a justifiable reason then it would be the Council to decide in view of the circumstances.

INTERMEDIATE AUDIT

With a Budget over under £75000 and no material changes in procedures, systems and staff an intermediate Internal Audit is not recommended.

PAGE 2 RETURN FIGURES

23685	26625
5800	3350
13241	14708
6265	14030
0	0
9836	8619
26625	22034
26625	22034
4210	4210
0	0

STENSON FIELDS PARISH COUNCIL**RECEIPTS & PAYMENTS 2014/15****Actual v Budget Report**

For the period: 1st April 2014 to 31st March 2015

	ACTUAL to date	BUDGET (full year)	BUDGET remaining
	£	£	£
RECEIPTS			
Precept	3350.00	3350	0
Bank interest	35.82	0	-36
Wayleaves	46.44	0	-46
VAT refunded	0.00	0	0
Grants received	736.00	0	-736
S136 refund	8594.04	14,708	6114
TOTAL RECEIPTS	<u>12762.30</u>	<u>18058</u>	<u>5296</u>
PAYMENTS			
Employment costs	10029.77	6,700	-3330
Insurance	650.52	700	49
(Internal & Subscriptions	272.00	400	128
Admin expenses	711.30	725	14
Chairman's allowance	234.66	350	115
Newsletter costs	77.07	125	48
Training	0.00	270	270
Office Equipment	0.00	0	0
Room bookings	0.00	50	50
Playing fields	692.40	800	108
Benches + bins	0.00	1,200	1200
Noticeboards	2065.91	200	-1866
Bulbs, plantings	96.67	100	3
Sportsmobile	0.00	500	500
Waste agreement	849.00	1,000	151
Donations	1575.39	3,700	2125
Security	250.00	100	-150
Gratuity	227.50	0	-228
VAT	4000	500	-3500
	916.86	0	-917
TOTAL PAYMENTS	<u>22649.05</u>	<u>17420</u>	<u>-5229</u>
NET SURPLUS/LOSS	<u>-9,886.75</u>	<u>638</u>	<u>10525</u>

Comparison with previous year

Box		31-Mar-14	31-Mar-15	Difference	%
1	B/f	23685	26625	2940	12%
2	Annual precept	5800	3350	-2450	-42%
3	Total other receipts	13241	14708	1467	11%
4	Staff costs	6265	14030	7765	124%
5	Loan interest	0	0	0	0%
6	All other payments	9836	8619	-1217	-12%
7	Balance c/f	26625	22034	-4591	-17%
8	Total cash	26625	22034	-4591	-17%
9	Total Fixed assets	4210	4210	0	0%
10	Total borrowings	0	0	0	0%

Commentary on differences

1 B/f	Funds have been accumulating towards the gratuity fund and for play equipment Last year, auditors commented upon the increase and level of funds held																		
2 Precept	The precept has been reduced as the Parish Council was holding excessive funds and it was known that additional funds would be received from the S136 concurrent claim. A decision was made to reduce the precept																		
3 Other receipts	This section is made entirely from the S136 concurrent claim refund. The refund was more this year than previous year due to the partial refund of contribution made by the Parish Council on the play equipment																		
4 Staffing	In previous years there was one clerk and one lengthsman. The Clerk went on sick leave, and a locum clerk was engaged. This meant that two fees were being paid. The original Clerk left and was paid a gratuity of £5000 for her 31 years service; paid in accordance with NALC & HMRC guidance. The gratuity payment was taken from the reserves set aside for this purpose. Subsequently the Clerk passed away and a new Clerk was appointed. At the same time, one lengthsman went on long term sick leave, following an operation and a temporary lengthsman was taken on. For part of the year (4 months) payments were made for 3 lengthsmen.																		
5 Other payments	<table> <tbody> <tr> <td>Increase in insurance premium</td> <td>3</td> </tr> <tr> <td>Increase in annual subscription to local Association</td> <td>7</td> </tr> <tr> <td>Reduction in Clerk's expenses (more use of email)</td> <td>-90</td> </tr> <tr> <td>Redution in room hire cost</td> <td>-64</td> </tr> <tr> <td>Repairs to noticeboards, none done previous year</td> <td>97</td> </tr> <tr> <td>Increase in summer sports provision</td> <td>24</td> </tr> <tr> <td>Donation given to groups</td> <td>250</td> </tr> <tr> <td>Provision of new security fencing, none last year</td> <td>228</td> </tr> <tr> <td>Increase in VAT</td> <td>338</td> </tr> </tbody> </table>	Increase in insurance premium	3	Increase in annual subscription to local Association	7	Reduction in Clerk's expenses (more use of email)	-90	Redution in room hire cost	-64	Repairs to noticeboards, none done previous year	97	Increase in summer sports provision	24	Donation given to groups	250	Provision of new security fencing, none last year	228	Increase in VAT	338
Increase in insurance premium	3																		
Increase in annual subscription to local Association	7																		
Reduction in Clerk's expenses (more use of email)	-90																		
Redution in room hire cost	-64																		
Repairs to noticeboards, none done previous year	97																		
Increase in summer sports provision	24																		
Donation given to groups	250																		
Provision of new security fencing, none last year	228																		
Increase in VAT	338																		

Increase in waste disposal costs (additional lengthsman)	241
Newsletter not produced this year, due to Clerk situation	-250
Previous year, contribution given to South Derbyshire District Council towards installation of play equipment.	-2000
No contribution provided this year	

STENSON FIELDS PARISH COUNCIL

Analysis of Items of expenditure over £100

MONTH	PAYEE	DESCRIPTION	£
Apr-14	DALC	Subscription 2014/15	711.30
	Mr D Ingam	Internal audit fee for 2013/14	172.00
	Mrs K Fellows	Lengthsman salary	219.04
	Mrs P Harvey	Salary and expenses	299.99
May-14	Mrs K Fellows	Lengthsman salary	209.64
	Mrs P Harvey	Clerk's salary	282.64
	Aon Insurance	Parish Council insurance 2014/15	650.52
	HMRC	PAYE & NI	131.20
Jun-14	Mrs K Fellows	Lengthsman salary	140.05
	Mrs P Harvey	Clerk's salary	282.64
	Mrs J Storer	Locum Clerk fee	291.78
	Biffa Waste	Quarter charge for hire of waste bins	538.42
Jul-14	Mrs K Fellows	Lengthsman salary	234.27
	Mrs P Harvey	Clerk's salary	282.64
	Mr J Harvey	Lengthsman salary	129.05
	HMRC	PAYE & NI	102.80
	Mrs J Storer	Locum Clerk fee	233.75
Aug-14	Grant Thornton	Audit fee for 2013/14	120.00
	Mrs K Fellows	Lengthsman fee & expenses	154.08
	Mr J Harvey	Lengthsman fee	101.99
	Mrs P Harvey	Clerk's salary	282.44
Sep-14	Biffa Waste	Quarter charge for hire of waste bins	442.42
	SDDC	Service & empty litter bins	2366.03
	Mrs P Harvey	Clerk's salary	282.44
	Mrs K Fellows	Lengthsman fee and expenses	141.38
	Mrs J Storer	Locum Clerk fee	184.19
Oct-14	Stenson Fields Primary School	Hire of room for meetings 2013/14	692.40
	Mrs J Storer	Locum Clerk fee	286.85
	Mrs P Harvey	Clerk's salary	282.44
Nov-14	SDDC	Contribution to cost of security fencing	227.50
	SDDC	Summer play scheme & activities	1018.80
	Mrs J Storer	Locum Clerk fee & expenses	375.62
	McMillan	Donation	250.00
	Mr S Lisewski	Lengthsman fee	112.20
Dec-14	Mr S Lisewski	Lengthsman fee	105.60
	Mrs J Storer	Locum Clerk fee & expenses	281.16
	Biffa Waste	Quarter charge for hire of waste bins	442.42
Jan-15	Mrs P Harvey	Clerk's gratuity	4000.00
	Mr S Lisewski	Lengthsman fee & expenses	120.50
	HMRC	PAYE & NI	1612.31
	Mrs J Storer	Locum Clerk fee & expenses	423.98
Feb-15	Mr S Lisewski	Lengthsman fee & expenses	127.40
	Mrs J Storer	Clerk fee	295.43
Mar-15	Biffa Waste	Quarter charge for hire of waste bins	467.22
	Mrs J Storer	Clerk's expenses	101.07
	Mrs P Harvey	Holiday pay	257.25
	Mr J Harvey	Lengthsman salary	134.70
	Mrs K Fellows	Lengthsman salary	128.28
	Mr S Lisewski	Lengthsman salary	141.11
	Mrs J Storer	Clerk's salary	295.44
	HMRC	PAYE & NI	171.60