

Section 1 – Accounting statements 2013/14 for

UPPER HARDRES 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 2013 £ | 31 March 2014 £ | 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. | | |
| 1 Balances brought forward | 24,813 | 14,041 | 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 | 4,400 | 4,600 | Total amount of precept received or receivable in the year. | | |
| 3 (+) Total other receipts | 12,613 | 3,097 | Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here. | | |
| 4 (-) Staff costs | 1,760 | 2,000 | 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 | 25,025 | 4,758 | 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 | 14,041 | 14,980 | 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 | 14,041 | 14,980 | 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 | 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 | | |
| 10 Total borrowings | 0 | 0 | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). | | |
| 11 Disclosure note | yes | no | yes | no | 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. |
| Trust funds (including charitable) | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | |

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

Chamith

Date 13/05/2014

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

13/05/2014

and recorded as minute reference:

13.05.14-5

Signed by Chair of the meeting approving these accounting statements.

[Signature]

Date 13/05/2014

Section 2 – Annual governance statement 2013/14

We acknowledge as the members of:

UPPER HARDRES 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 2014, 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. | <input checked="" type="radio"/> | <input type="radio"/> | 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. | <input checked="" type="radio"/> | <input type="radio"/> | 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. | <input checked="" type="radio"/> | <input type="radio"/> | 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. | <input checked="" type="radio"/> | <input type="radio"/> | 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. | <input checked="" type="radio"/> | <input type="radio"/> | 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. | <input checked="" type="radio"/> | <input type="radio"/> | 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. | <input checked="" type="radio"/> | <input type="radio"/> | 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. | <input checked="" type="radio"/> | <input type="radio"/> | 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. | <input type="radio"/> | <input type="radio"/> | 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

13.05.14-5

dated 13/05/2014

Signed by:

Chair

dated 13/05/2014

Signed by:

Clerk

dated 13/05/2014

*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

UPPER HARDRES PARISH COUNCIL 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

External auditor report (ACKE0295)

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.

Other matters not affecting our opinion which we draw to the attention of the council:

The figure in Section 1, Box 6 of the prior year column does not agree to the prior year audited annual return, this should read £26,025.

Section 1, Box 2, the annual precept, does not agree to the figure notified to us by the precepting authority. The figures in Boxes 2 and 3 should read £4,487 and £3,210 respectively.

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

13 August 2014

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.

Explanation of Variances

Upper Hardres Parish Council (UHPC)

Year ended 31 March 2014

| Section 1 | 2012/13 £ | 2013/14 £ | Variance £ | Variance % | Detailed explanation of variance (with amounts £) |
|---|--------------|--------------|---------------|---------------|---|
| Box 2 | | | | | |
| <i>Precept</i> | 4,400 | 4,600 | 200 | 4.5% | - |
| Box 3 | | | | | |
| <i>Other receipts</i> | 12,613 | 3,097 | 9,516 | 74% | Decrease in receipts due to less grant income from City Council in 2013/14, Bossingham Sports & Leisure Trust (BS<) is now independent of UHPC and receives grants direct, reduced VAT claim: Decrease in grant income from City Council 4,303 Decrease in grant income for BS< 5,020 Reduced VAT reclaim 172 Other <u>21</u> <u>9,516</u> |
| Box 4 | | | | | |
| <i>Staff costs</i> | 1,760 | 2,000 | 240 | 13.6% | - |
| Box 5 | | | | | |
| <i>Loan interest/capital repayments</i> | 0 | 0 | 0 | - | - |

Upper Hardres 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 and
The Accounts and Audit (England) Regulations 2011 (SI 2011 No 817)**

| NOTICE | NOTES |
|---|---|
| 1. Date of announcement <u>25 April 2014</u> (a) | (a) Insert date of placing of the notice which must not be less than 14 days before the date in (c) below |
| 2. Each year the body's annual return is audited by an auditor appointed by the Audit Commission. Any person interested has the right to inspect the accounts and make copies of the annual return and all books, deeds, contracts, bills, vouchers and receipts relating to the accounting statements. For the year ended 31 March 2014 these documents will be available on reasonable notice by application to: | |
| (b) <u>CLARE HAMILTON - PARISH CLERK</u> <u>TEL 01227 709373</u> | (b) Insert name, position and address of the Clerk or other person to which any person may apply to inspect the accounts |
| commencing on (c) <u>09 May 2014</u> | (c) Insert date, which must be at least 14 days after the date of announcement in (a) above and at least 21 working days before the date appointed for audit in (e) below |
| and ending on (d) <u>06 June 2014</u> | (d) The inspection period between (c) and (d) must be 20 working days and (d) must be at least one working day before the date appointed for audit in (e) below |
| 3. Local government electors and their representatives also have: | |
| <ul style="list-style-type: none"> • The opportunity to question the auditor about the accounts; and • The right to make objections 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 body. <p>The auditor can be contacted at the address in paragraph 4 below for this purpose on (e) <u>09 June 2014</u> and until the audit has been completed.</p> | (e) The date appointed by the auditor |
| 4. The audit is being conducted under the provisions of the Audit Commission Act 1998, the Accounts and Audit Regulations (England) 2011 and the Audit Commission's Code of Audit Practice. Your audit is being carried out by: | |
| <p>PKF Littlejohn LLP Ref: SBA 2nd Floor 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> | |
| 5. This announcement is made by (f) <u>CLARE HAMILTON</u> <u>PARISH CLERK</u> | (f) Insert name and position of person placing the notice |