

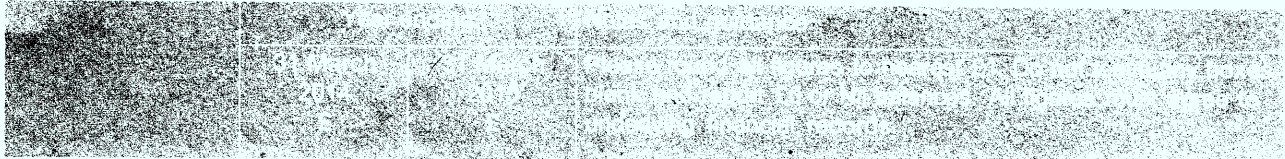
# Section 1 – Accounting statements 2014/15 for


Enter name of reporting body here:

HURSLEY 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	13008 21003	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	21797 21808	Total amount of precept received or receivable in the year. Excludes any grants received.
3	(+ Total other receipts	6131 24519	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4	(-) Staff costs	3722 4341	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	16211 19120	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	21003 43869	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	21003 43869	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>
9	Total fixed assets plus other long term investments and assets	88786 88560 <del>88534</del>	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)		The council acts as sole trustee for and is responsible for managing trust funds or assets.

✓

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

Date 21/04/2015

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

and recorded as minute reference:

Signed by Chair of the meeting approving these accounting statements.

Date

## Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

HURSTLEE 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:

- |   |  |
|---|--|
| 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

dated

Signed by:

Chair

dated

Signed by:

Clerk

dated

\*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

14022015

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.

- 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. ✓ 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. ✓
- 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. ✓

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 *JOHN KIGURIAN DMS CPPD*

Signature of person who carried out the internal audit *[Signature]* Date *21.04.2015*

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).

HURSLEY PARISH COUNCIL

Item	Last Year	This Year	Variation	Explanation of Significant Variations 2014/2015	
	13/14	14/15			
2 Precept	£ 21,797	£ 21,808	£ 11	Not significant	
3 Total other receipts	£ 6,131	£ 24,519	£ 18,388	Council Tax Support Grant	-£ 11
				Interest on investments - reflects balances	£ 5
				Allotment Rents - one allotment was relet at a higher rent.	£ 10
				Burial Ground Fees - reflects increased fees in line with Archbishop's Council recommendation and greater number of burials in 2014/15.	£ 1,387
				VAT on income and repayments - reflects variance in expenditure	£ 662
				Grants -Open Space Fund grants totalling £6,249.55 received in 2014/15 for new path and cricket club pavilion improvements. In 2013/14 three grants received - £591.86 for village gateway signs, £665.90 for new rugby posts in recreation ground and £1,746.01 for a new lamp standard.	£ 3,246
				Community Benefit Payment received in 2014/15 in respect of solar farm development.	£ 12,790
				Miscellaneous Income - £52 per annum rent for electricity substation. In 2014/15 contributions to new SLR batteries of £80 and a donation of £220 was received.	£ 300
					£ 18,388
4 Staff Costs	£ 3,722	£ 4,341	£ 619	Salary and Tax £4,267.55 in 2014/15 and £3,645.84 in 2013/14. New code for clerk meant that all tax paid in year had to be reimbursed and HMRC credit to Council has not yet caught up. Mileage £73.35 in 2014/15 and £76.08 in 2013/14	£ 619
6 Total other payments	£ 16,211	£ 19,120	£ 2,909	Administration costs - Audit costs lower by £80 in 13/14, Jubilee related expenses of £133.50 and speakers expenses of £35 in 12/13 not repeated. Offset by Chai's attendance at HALC annual conference and increased insurance premium.	£ 134
				Expenditure from Chair's allowance - no claim submitted during 2013/14, £219.76 in 2014/15	£ 220
				S137 grants were £315 in 2013/14 and £350 in 2014/15. Mainly due to extra Parish Magazine grant and and late application for Dining Club grant in 2014/15.	£ 35
				Recreation ground and open space expenditure was £4330 in 2013/14 and £6,371 in 2014/15. Mainly due to access path resurfacing (grant funded)	£ 2,041
				Miscellaneous Expenditure was £4,878 in 13/14 and £5,449 in 2014/15. Mainly due to passing on grant for cricket club pavilion improvements. Without that expenditure would have been £3,000 less.	£ 571

## HURSLEY PARISH COUNCIL

					Cemetery maintenance costs were £2,315 in 13/14 and £2,471 in 2014/15. Mainly due to additional expenditure on grave levelling and fallen tree removal.	£ 156
					Parish Hall insurance grant was £858 in 13/14 and £865 in 2014/15. No other expenditure on hall in year.	-£ 57
					Reflects lower VAT related expenditure	-£ 191
						<u>£ 2,909</u>
9	Total Fixed assets	£ 88,786	£ 88,560	-£ 226	Less than 10%. Rugby Post and Stepping Logs removed as beyond repair.	

# HURSLEY PARISH COUNCIL

## BANK RECONCILIATION AS AT 31st MARCH 2015

Prepared by ..... J L Brooks (Parish Clerk and RFO) Date

Approved by ..... Eleanor Bell (Chair) Date

Balances from bank statements	<u>Current</u>	<u>Deposit</u>	<u>Total</u>
	£ 1,259.52	£ 42,774.65	£ 44,034.17

### Less unpresented cheques

<u>Cheque No.</u>	<u>Payee</u>	<u>Description</u>		
1293	Crawley PC	Removing waste	-£	25.00
1294	Winchester City Council	Dog bin emptying	-£	80.00
1295	Winchester City Council	Dog bin emptying	-£	60.00

### Add payments in not credited

None	£	-	£	-
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<u>£ 1,094.52</u>	<u>£ 42,774.65</u>	<u>£ 43,869.17</u>
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The net balances reconcile to the Receipts and Payments Account for the year as follows

## CASH BOOK

Opening Balance	£	21,002.58
Add: Receipts in the year	£	46,327.54
Less: Payments in the year	-£	23,460.95

Closing balance per Receipts and Payments Account as at 31/03/14	£	43,869.17
Add: Value of investments as at 31/03/15	£	-

<b>TOTAL CASH AND INVESTMENTS AS AT 31/03/15</b>	<b>£</b>	<b>43,869.17</b>
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