

# Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of  
smaller authority here:

LONG BREDY - KINGSTON RUSSELL PARISH  
COUNCIL

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 2016, that:

	Agreed		Yes means that this smaller authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
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="checkbox"/>	<input type="checkbox"/>	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 this smaller authority to conduct its business or on its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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="checkbox"/>	<input type="checkbox"/>	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 this smaller authority and, where appropriate have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> 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 this smaller authority and recorded as minute reference:

7 Finance iv  
dated 18/04/16

Signed by:

Chair

DLC PERETZ

dated

18/04/16

Signed by:

Clerk

G KINGHORN

dated

18/04/16

\*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.



## Section 2 – Accounting statements 2015/16 for

Enter name of  
smaller authority here:

LONG BREDY & KINGSTON RUSSELL PARISH  
COUNCIL

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	2820	4358	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. (+) Precept or Rates and Levies	2382	3000	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2245	2443	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	1641	2069	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	1448	3990	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	4358	3742	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	4358	3742	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 long term investments and assets	10188	10188	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority as at 31 March
10. Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	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 2016 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

G. KINGHORN

Date 18/04/16

I confirm that these accounting statements were approved by this smaller authority on this date:

18/4/16

and recorded as minute reference:

7 Finance ✓

Signed by Chair of the meeting approving these accounting statements.

D. LC PERETZ

Date 18/04/16



# Annual internal audit report 2015/16 to

Enter name of  
smaller authority here:

LONG BREDY & KINGSTON RUSSELL PARISH  
COUNCIL

This smaller authority'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 2016.

Internal audit has been carried out in accordance with this smaller authority'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 this smaller authority.

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. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates 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		N/A
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's 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, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		

K. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			N/A

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit

RUTH CULLINGFORD

Signature of person who carried out the internal audit

R CULLINGFORD

Date

14-04-2016

\*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 year ended 31 March 2016****Bank Account(s):**

Barclays Community Account 70588679	246.96
Barclays Business Saver Account 70588687	3494.80

Less unpresented cheques:	0.00
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Add uncleared payment (list):	0.00
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Add Petty Cash: NIL

Add Short term Investments (these are interest bearing accounts only, all investments whose capital value changes over time are long term investments and must be included in fixed assets): NIL

<b>Total</b>	<b>3741.76</b>
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What is the figure in Box 8 in Section 1 of the Annual Return?	3742
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Does the total equal Box 8 in Section 1 of the Annual Return?	Yes
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If No, there is an error in this statement, as you must be able to verify the figure in box 8.



Long Bredy & Kingston Russell Accounts 1st April 2015 - 31st March 2016

Items of Expenditure over £100

17.3.15 Village Hall Rent 2014-15	£270.00
19.5.15 Parish Council Insurance	£278.95
14.7.15 Clerk's Salary	£1,893.20
14.7.15 Monument cleaning	£345.60
16.11.15 Foundry - roundell	£180.00
2.12.15 Letters - fingerposts	£675.00
18.1.16 Oak fingers	£335.57
18.1.16 Mower repair	£798.67
29.2.16 Bollard removal & new fingerpost	£476.59

## Explanation of significant variances 2015 - 16

Box No	2015-16 figures (£)	2014-15 figures (£)	Difference (£)	Difference (£) %	Explanation
2 Annual Precept	3000	2382	618	26%	The budget showed an estimated shortfall of £600 therefore it was agreed to raise the precept. It had not been raised for three years but due to increasing costs and responsibilities being passed down to the parish council and decreasing grant funding the decision was made for the increase.
3 Total receipts	2443	2245	198	9%	Receipts were slightly lower in the last financial year 2014-15. Two grants had been received from the Divisional Fund for the Fingerpost Project (£1000) and Memorial Cleaning (£288); VAT repayment (£250); increase in donations for the playing field (£354) and there was an increase in donations at annual spring clean coffee morning in aid of the Fingerpost Project (£235). We also received the Local Council Tax Support grant (£118). The Fingerpost Project £1235, the Memorial Cleaning grant £288 and the donations to the Paying Field £354 were ring fenced for these projects. This financial year 2015-16 receipts were slightly higher. Donations were received for the playing field (£1237) and the Fingerpost project (£558); VAT repayment (£324); donation for bollard removal (£225); LCTS grant (£89) and Spring Clean coffee morning donations (£9). The Fingerpost project (£341) and the playing field (£237) are ring fenced for these projects, as in 2014-15.
4 Staff Costs	2069	1641	428	26%	Staff costs were higher this year mainly due to parish council elections and project work overseen by Clerk, mainly the Fingerpost project and highway issues.

6 Payment	3990	1448	2542	176%	<p>In the last financial year 2014-15 payments were lower but there was an increase in the Insurance premium when the three year fixed fee came to an end ((£273); the first annual payment for ICO Registration (Data Protection) was made (£35); a substantial increase in training due to new councillors being co-opted to the council plus Chairman and Clerk's training (£340); the uncashed cheque was cashed (£65); repairs to the notice board (£19) and tyres were purchased for the mower (£83).</p> <p>Payments were considerably higher this financial year 2015-16 because we had several projects that we received grants and proceeds from fundraising last year but the work was not carried out until this year, the invoices then became due this year. The work on the fingerpost project was carried out therefore there were invoices to pay for lettering, paint, oak fingers and a new post + siting by Highways (£1476); bollards through the village were removed (£270), this was offset by a donation given to the parish council for their removal; the memorial stone on the village hall was cleaned (£346); the playing field mower needed a substantial repair and was serviced at the same time (£799); donations were given out (£35); to bring inline with the financial year the village hall invoice for rent covered an extra 3 months, there were also additional meetings due to elections and planning applications (£282). There was a reduction in training as the majority of parish councillors were returned (£105); also in administration costs (£89) and there were no Chairman's expenses. In addition there were the normal annual expenses playing field fuel, inspection fee and maintenance of equipment (£201); insurance (£279), DAPTC subscription (£73) and ICO fees (£35).</p>
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