

Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

EAST WITTON 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 £	
			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	2047	1662	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	2650	2646	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	1154	5880	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	1078	1113 1095	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 council's borrowings (if any).
6 (-) All other payments	3111	6271 6289	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	1662	2804	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	1662	2804	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	NIL	NIL	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	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11 Disclosure note 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 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

Varah Vajpey

Date 09/05/2015

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

20/05/2015

and recorded as minute reference:

ITEM 5

Signed by Chair of the meeting approving these accounting statements.

Mary Fawbert.

Date 20/05/2015

Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

EAST WITTON 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' 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.	✓		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.	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

ITEM 5

dated **20/05/2015**

Signed by:

Chair **Mary Fawcett**

dated **20/05/2015**

Signed by:

Clerk **Sarah L. Vige**

dated **20/05/2015**

*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 3 – External auditor certificate and report 2014/15

Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

EAST WITTON PARISH

Council/Meeting

Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

External auditor report (2014/15)

(Except for the matters reported below)* on the basis of our review of the annual return, 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:

(continue on a separate sheet if required)

External auditor signature

Paul Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

9-9-15

Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.

Section 4 – Annual internal audit report 2014/15 to

EAST WITTON 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.	✓		
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.	✓		
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 Peter Edwards NESBITT

Signature of person who carried out the internal audit Peter Edwards Date 19/05/2015

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).

Accounts - Final 2014/15

East Witton Parish Council Accounts 2014/15 - Final

<u>Receipts</u>			
Date	From	Ref	Amount
	Bal B/Fwd	Incl.PC	£ 1,662.18
	Bal B/Fwd	At Bank	£ 1,659.69
28.04.14	Parish Precept RDC	R1	£ 1,375.00
16.07.14	Georgina Anderson	R2	£ 3,230.50
31.07.14	YDNPA TDF Grant	R3	£ 1,132.50
05.08.14	T Clarkson	R6	£ 400.00
08.08.14	RDC TDF Grant	R4	£ 674.10
08.08.14	Parish Precept	R5	£ 1,375.00
25.09.14	P Klein	R7	£ 56.00
12.11.14	HMR Vat Refund	R8	£ 283.40

Highlighted figures relate
to Tour de France inc & exp.

<u>Expenditure</u>								
Date	To	Ref	Cheq No	Amount	of which VAT			
08.04.14	East Witton Parish Room	E1	100375	£ 48.00				
29.04.14	Zurich	E2	100376	£ 405.00				
03.05.14	Farm & Land Services Ltd	E3	100377	£ 144.00	£		24.00	
20.06.14	Farm & Land Services Ltd	E4	100378	£ 144.00	£		24.00	
20.06.14	Clerks Salary - Miss S L Sayer	E5	100379	£ 219.13				
20.06.14	St Johns Church	E6	100380	£ 150.00				
20.06.14	HMRC	E7	100381	£ 54.60				
25.07.14	Richard Wells	E8	100382	£ 205.00				
25.07.14	North Yorkshire Conveniences	E9	100383	£ 1,000.00				
25.07.14	Richard Wells	E10	100384	£ 125.00				
25.07.14	Farm & Land Services Ltd	E11	100385	£ 144.00	£		24.00	
28.07.14	West of Yore	E12	100386	£ 45.00				
06.08.14	Media Displays	E13	100387	£ 960.00	£		160.00	
20.08.14	Farm & Land Services Ltd	E14	100388	£ 144.00	£		24.00	
14.09.14	Farm & Land Services Ltd	E15	100389	£ 144.00	£		24.00	
25.09.14	HMRC	E16	100390	£ 54.80				
25.09.14	Clerks Salary - Miss S L Sayer	E17	100391	£ 218.93				
14.10.14	Mr T D Jackson	E18	100392	£ 1,000.00				
14.10.14	Mr M Smith	E19	100393	£ 500.00				
14.10.14	Mt T Clarkson	E21	100395	£ 500.00				
14.10.14	Miss S Sayer - Postage costs	E20	100394	£ 18.39				
14.10.14	W Braithwaite & Sons	E22	100396	£ 55.50			£9.25	
21.10.14	NYCC	E23	100397	£ 90.00			£15.00	
21.10.14	The Royal British Legion (Leyburn)	E24	100398	£ 17.00				
06.11.14	Farm & Land Services Ltd	E25	100399	£ 144.00			£24.00	
08.12.14	W Braithwaite & Sons	E26	100400	£ 54.50			£9.08	
18.12.14	Clerks Salary - Miss S L Sayer	E27	100401	£ 218.93				
31.12.14	HMRC	E28	100402	£ 54.80				
26.01.15	YDNPA - Planning Enquiry	E29	100403	£ 15.00			£2.50	
17.03.15	Thirsk Community Care Associatic	E30	100404	£ 61.00				

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East Witton Parish Council Accounts 2014/15 - Final

18.03.15	Clerks Salary - Miss S L Sayer	E31	100405	£	219.13
18.03.15	HMRC	E32	100406	£	54.60
18.03.15	East Witton Parish Room	E33	100407	£	60.00
18.03.15	Mr A Fullerton	E34	100408	£	115.50

Total £ 10,186.19

Balance at Bank £ 2,802.38
Plus Petty Cash £ 1.49

Total £ 2,803.87

Total £ 7,383.81 £ 339.83

VAT to be
claimed back

Accounts confirmed at meeting held on 20 May 2015

Signed: *Mary Fawcett* Chairman

20.05.2015.

East Witton Parish Council Petty Cash 2014/2015

Petty Cash - Final 2014/15

Date	Transaction	Ref	DR	CR	Balance
01.04.14	Balance B/Fwd			£	2.49
12.04.14	John G Hills (VG Rent)	P1	£ 1.00		
			Closing Balance	£	1.49