

Section 1 – Accounting statements 2013/14 for


Enter name of reporting body here: **BLIMHILL AND WESTON UNDER LIZARD 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 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	11009	2459	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	4600	4960	Total amount of precept received or receivable in the year.
3 (+) Total other receipts	4873	90963	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	1000	1200	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	450	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).
6 (-) All other payments	7623	29,428	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	2459	67,301.31	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	2459	67,301.31	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	132	132	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			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)	yes	no	
	yes	no	
	x	x	

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



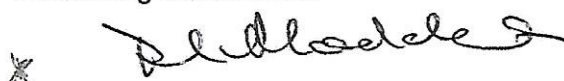
I confirm that these accounting statements were approved by the council on this date:

12 05 2014

and recorded as minute reference:

1759

Signed by Chair of the meeting approving these accounting statements.



Section 2 – Annual governance statement 2013/14

We acknowledge as the members of:

BLIMHILL AND WESTON UNDER LIZARD

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 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.	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	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

1759

dated

12.05.2014

Signed by:

Chair

dated

[Signature]
23-6-14

Signed by:

Clerk

dated

[Signature]
23/06/2014

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response.

Section 4 – Annual internal audit report 2013/14 to

BUMHILL AND WESTON UNDER LIZARD 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 2014.

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.			N/A
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.			N/A

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

E. A. Townsend

Signature of person who carried out the internal audit

[Signature]

Date 17.6.14

*Note: 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).

LOCAL COUNCIL NAME

BLYMHILL AND WESTON UNDER LIZARD
PARISH COUNCIL

COUNTY

STAFFORDSHIRE

BANK RECONCILIATION YEAR ENDED 31 MARCH 2014

	£
Balance per bank statement at 31 March 2014 (taken from bank statement)	67,302
Outstanding items	
Less unpresented cheques (to agree with attached list)	NONE
Plus uncleared payments into bank (to agree with attached list)	NONE
Petty cash	
Plus any petty cash balance held at 31 March 2014	NONE
Balance per cash book (council's own records) at 31 March 2014 (Box 8 on Annual Return)	67,302

Amended as per
email 18/8/2014
from Mike Thomas
Grant Thomas

Section 4

Information required for audit

d) Explanations for "No's" on Section 2 the Annual Governance Statement

If the council responds "no" to any of the 9 assertions on Section 2 of the Annual Return, you must supply us with an explanation and describe how the council will address the weaknesses identified.

N/A

Assertion (1 to 9)	Explanation for "No" response

e) Explanations for "No's" or "Not covered" on Section 4 the Internal auditors' report

N/A

If the response to any of the 11 internal control objective conclusions A to K at Section 4 of the Annual Return is "no", the internal auditor must provide the council and us with details of the implications and action being taken to address any weaknesses in control identified.

If the response is "not covered" the council and/or internal auditor must tell us when the most recent internal audit work was done in this area and when it is next planned or, if coverage is not required, the internal auditor must tell us why not.

Conclusion (A to K)	Explanation for "No" or "Not covered"

f) Details of any earmarked or restricted reserves held by the Council at 31 March 2014

N/A.

Earmarked reserves are reserves set aside by the Council for specific purposes or savings for future projects. Restricted reserves are reserves that can only be used for certain purposes, for example the proceeds of an asset sale or the unspent part of a specific grant.

Amount held at 31 March 2014 £	Purpose of reserve

Section 4

Information required for audit

c) Reconciliation between boxes 7 and 8 on section 1 of the Annual Return

It is only necessary to reconcile boxes 7 and 8 if they are different.

Boxes 7 and 8 will be different if the council uses income and expenditure accounting and there are debtors and/or creditors at 31 March 2014.

If the council uses receipts and payments accounting boxes 7 and 8 will be equal and there is no need to provide a reconciliation between boxes 7 and 8.

It is helpful if the reconciliation between boxes 7 and 8 is set out and submitted to us on the attached schedule.

LOCAL COUNCIL NAME BYMILL AND WESON UNDER LIZARD PARISH COUNCIL

COUNTY STAFFORDSHIRE

RECONCILIATION BETWEEN BOXES 7 AND 8 ON THE ANNUAL RETURN

	£
Figure in Box 8 of the Annual Return	67,301.81
Less Creditors at 31 March 2013 (please supply a detailed list of creditors)	NIL
Plus Debtors at 31 March 2013 (please supply a detailed list of debtors)	NIL
Figure in Box 7 of the Annual Return	67,301.81

Section 4

Information required for audit

b) Explanations of significant variances - continued

Suggested layout for explanations

One sheet to be prepared for each variance that requires explanation.

BOX NO 6	£
Figure in 2013 column	7623
Figure in 2014 column	29428
Variance (2013 figure less 2014 figure)	21805

Reasons (as many as are applicable)	Amount £
Reason 1 GRANT TO BLIMHILL AND WESTON UNDER WIZARD NEW VILLAGE HALL TO CLEAR BUILDING COSTS	23,000
Reason 2 REPAYMENT TO FESTIVAL COMMITTEE OF LOAN	3,000
Reason 3 INCREASE IN COST FOR GROUNDS MAINTENANCE BY SOUTH STAFFORDSHIRE DISTRICT COUNCIL	394
Reason 4 INCREASE IN GRANT TO ST. ANDREWS PCC GRANCHARD CEMETERY	200
Unexplained	
Confirm unexplained amount is less than 15% of 2013 figure	

Council Tax Support Grant

The Council Tax Support Grant, if received, is paid over at the same time as the Precept. Please note that only the Precept should be recorded in box 2 (Annual Precept) on the Annual Return. The Council Tax Support Grant should be included in box 3 (Total other receipts).

The Council Tax Support Grant, if paid, will be annotated separately on the documentation sent to the Council by the District/Borough Council when the payments are made.

Section 4

Information required for audit

b) Explanations of significant variances - continued

Suggested layout for explanations

One sheet to be prepared for each variance that requires explanation.

BOX NO 5	£
Figure in 2013 column	0
Figure in 2014 column	450
Variance (2013 figure less 2014 figure)	450

Reasons (as many as are applicable)	Amount £
IN 2013 NET 2012 Reason 1 FIRST OF 10 LOAN REPAYMENTS TO SOUTH STAFFORDSHIRE DISTRICT COUNCIL	450
Reason 2	
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of 2013 figure	

Council Tax Support Grant

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The Council Tax Support Grant, if paid, will be annotated separately on the documentation sent to the Council by the District/Borough Council when the payments are made.

Section 4

Information required for audit

b) Explanations of significant variances - continued

Suggested layout for explanations

One sheet to be prepared for each variance that requires explanation.

BOX NO3.....	£
Figure in 2013 column	4,873
Figure in 2014 column	90,963
Variance (2013 figure less 2014 figure)	86,090

Reasons (as many as are applicable)	Amount £
Reason 1 IN 2013 NOT 2012 SHARE OF INCOME FROM SALE OF BYMILL CLO SCHOOL	90,927
Reason 2	
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of 2013 figure	

Council Tax Support Grant

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The Council Tax Support Grant, if paid, will be annotated separately on the documentation sent to the Council by the District/Borough Council when the payments are made.

Section 4

Information required for audit

b) Explanations of significant variances

We require explanations for significant variances (increases or decreases) of more than 15% between 2013 and 2014 in boxes 2, 3, 4, 5, 6 and 9. Variances of less than 15% or less than £250 need not be explained.

Your explanations must be quantified, ie state how much of the variance is covered by each specific explanation. Your explanations must ensure that the variances for each box are explained and quantified to within 15%.

Guidance is available at paragraph 6 on the back of the 2014 Annual Return and in the *Practitioners' Guide* – available on line at the NALC website.

You can set out your explanations of variances in any way you wish, but they should be clear and complete and easy to follow.

Our suggested method of how to identify variances that require explanation, and suggested layout for providing explanations are set out below.

Identifying which variances require explanation

Positive and negative variances must be explained

Box on section 1	2013 £	2014 £	Variance Increase (+) or decrease (-) (2014 less 2013) £	% (Variance divided by 2013 figure multiplied by 100)	Explanation required? Less than £250? - NO More than 15% - YES Less than 15% - NO
Box 2 Precept	4600	4960	+ 360	7.82%	NO
Box 3 Total other receipts	4873	90963	+ 86 090	1766 %	YES
Box 4 Staff costs	1000	1200	+ 200	20%	LESS THAN 250 SO NO
Box 5 Loan interest/ capital repayments	0	450	+ 450	N/A	YES
Box 6 All other payments	7623	29428	+ 21 805	286 %	YES
Box 9 Total fixed assets	132	132	0	0	NO

Section 4

Information required for audit

a) Bank Reconciliation

What is a bank reconciliation?

A bank reconciliation is a control schedule prepared by the council that agrees the balance per the bank statement at the year end (31 March) to the bank balance per the council's own records. It is good practice for bank reconciliations to be prepared regularly throughout the year and approved by the council.

More than one bank account?

The bank reconciliation(s) should cover all the council's bank accounts. If the council has more than one bank account it is helpful if you can provide a summary of the bank reconciliations that agrees to box 8 on the Annual Return in addition to the detailed reconciliations prepared for each account.

It is helpful if the year-end bank reconciliation is set out and submitted to us based on the suggested format below.

If there are no outstanding items at the year-end you must still supply a bank reconciliation. A zero or "Nil" should be included in the relevant lines on the schedule or a clear statement should be made to that effect.

LOCAL COUNCIL NAME BLIMHILL AND WESTON UNDER LIZARD PARISH COUNCIL

COUNTY STAFFORDSHIRE

BANK RECONCILIATION YEAR ENDED 31 MARCH 2014

	£
Balance per bank statement at 31 March 2014 (taken from bank statement)	67,601.13
Outstanding items	
Less unpresented cheques (to agree with attached list)	NONE
Plus uncleared payments into bank (to agree with attached list)	NONE
Petty cash	
Plus any petty cash balance held at 31 March 2014	NONE
Balance per cash book (council's own records) at 31 March 2014 (Box 8 on Annual Return)	67,601.83

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