

Section 2 – Accounting statements 2015/16 for

Enter name of
smaller authority here:

Pipe Wm Lyde Parish Council

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	558	635	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	2266	2624	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	64	524	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	962	978	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	1291	788	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	635	2017	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	635	2017	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	NIL	NIL	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

Date

04/05/2016

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

09/05/16

and recorded as minute reference:

09.05.16/1a

Signed by Chair of the meeting approving these accounting statements.

Date

27-5-16

Annual internal audit report 2015/16 to

Enter name of
smaller authority here:

Pipe cwn Lyde 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.			✓
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) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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)

(E) No cash receipts or expenditure
(H) No Assets held

Name of person who carried out the internal audit

HEATHER WORTH

Signature of person who carried out the internal audit

Date 11/05/2016

*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).



This page is part of Section 3 - External auditor certificate and opinion 2015/16

**Pipe cum Lyde Parish Council
Audit Report for the year ended 31 March 2016**

**Other matters not affecting our opinion which we wish to draw to the attention
of Pipe cum Lyde Parish Council for the year ended 31 March 2016**

**Order of signing the Annual governance statement (Section 1) and the
Accounting statements (Section 2)**

The Parish Council has considered, approved and signed the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2) on the same day and under the same minute reference. The Accounts and Audit Regulations 2015 stipulate that the Annual Governance Statement must be considered, approved and signed before the Accounting statements at Section 2 by resolution of members of the authority meeting as a whole. In future, the Parish Council should ensure that the minute references clearly demonstrate that that the Annual Governance Statement was considered, approved and signed before the Accounting statements.

Grant Thornton UK LLP
for Grant Thornton UK LLP

Date *26/7/16*

Our ref HRF102

Pipe con Lyde Parish Council

BOX NO <i>2</i> <i>all other payments</i>	£
Figure in 2016 column	<i>788</i>
Figure in 2015 column	<i>1291</i>
Variance (2016 figure less 2015 figure)	<i>-503</i>

Reasons (as many as are applicable)	Amount
	£
Reason 1 <i>Local council association subscription cancelled</i>	<i>259.42</i>
Reason 2 <i>Parish Plan printed in 2015</i>	<i>281.30</i>
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of 2015 figure	

Pipe com Lyde Parish Council

BOX NO3..... all other receipts	£
Figure in 2016 column	524
Figure in 2015 column	64
Variance (2016 figure less 2015 figure)	460

Reasons (as many as are applicable)	Amount
	£
Reason 1 Final grant payment Per Parish Plan	447.00.
Reason 2 increase in council tax support grant	12.00.
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of 2015 figure	

Pipe cum Lyde Parish Council

BOX NO2..... <i>Precept</i>	£
Figure in 2016 column	2624
Figure in 2015 column	2266
Variance (2016 figure less 2015 figure)	358

Reasons (as many as are applicable)	Amount
<i>Precept</i>	£
Reason 1 <i>Budget increased to cover potential elections</i>	400
Reason 2	
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of 2015 figure	

Pipewon Lyde Parish Council, Herefordshire

Box on section 1	2015 £	2016 £	Variance Increase (+) or decrease (-) (2016 less 2015) £	% (Variance divided by 2015 figure multiplied by 100)	Explanation required? Less than £250? - NO More than 15% - YES Less than 15% - NO
Box 2					
Precept	2266	2624	358	15.79%	Yes
Box 3					
Total other receipts	64	524	460	718.75%	Yes
Box 4					
Staff costs	962	978	16	1.66%	No.
Box 5					
Loan interest/ capital repayments	NIL	NIL	-	-	No.
Box 6					
All other payments	1291	788	-503	-38.96%	Yes.
Box 9					
Total fixed assets	-	-	-	-	-

LOCAL COUNCIL NAME Pipe on Lyde Parish Council
COUNTY Herefordshire

BANK RECONCILIATION YEAR ENDED 31 MARCH 2016

	£
Balance per bank statement at 31 March 2016 (taken from bank statement)	2055.77
Outstanding items	
Less unpresented cheques (to agree with ^{below} attached list)	- 39.20
Plus uncleared payments into bank (to agree with attached list)	
Petty cash	
Plus any petty cash balance held at 31 March 2015	—
Balance per cash book (council's own records) at 31 March 2015 (Box 8 on Annual Return)	2016.57

Unpresented cheques:-

HMRC chq 100242	4.60
Herefordshire Council chq 100243	34.60
	<u>39.20</u>