## Local Councils in England Annual return for the financial year ended 31 March 2015

Local councils in England with an annual turnover of $£ 6.5$ million or less must complete an annual return in accordance with proper practices summarising their activities at the end of each financial year. In this annual return the term 'local council' includes a Parish Meeting, a Parish Council and a Town Council.

The annual return on pages 2 to 5 is made up of four sections:

- Sections 1 and 2 are completed by the person nominated by the local council.
- Section 3 is completed by the external auditor appointed by the Audit Commission.
- Section 4 is completed by the local council's internal audit provider.

Each council must approve this annual return no later than 30 June 2015.

## Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all sections highlighted in green. Do not leave any green box blank. Incomplete or incorrect returns require additional external audit work and may incur additional costs.

Send the annual return, together with your bank reconciliation as at 31 March 2015, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to your external auditor by the due date.

Your external auditor will identify and ask for any additional documents needed for their work. Therefore, unless requested, do not send any original financial records to the external auditor.

Once the auditor has completed their work, certified annual returns will be returned to the local council for publication or public display of sections 1,2 and 3. You must publish or display the annual return, including the external auditor's report, by 30 September 2015.

It should not be necessary for you to contact the external auditor for guidance.
More guidance on completing this annual return is available in the Practitioners' Guide for local councils that can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk

## Section 1 - Accounting statements 2014/15 for

Enter name of reporting body here:

Readers should note that throughout this annual return references to a "local council' or 'council' also relate to a parish meeting.


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


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

## 13/04/2015

and recorded as minute reference:

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Signed by Chair of the meeting approving these accounting statements.


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## Section 2 - Annual governance statement 2014/15

We acknowledge as the members of:
Uyjington 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:


This annual governance statement is approved by the council and recorded as minute reference

Signed by:
Chair Graham Bank.
dated $16 / 06 / 2015$
Signed by:

'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.

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## 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:

Uffingtom Parish Councillting
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

(Exeept-for the-matters reported betow)* 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 apprepriate).
(continue on a separate sheet if required)


BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

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## Section 4 - Annual internal audit report 2014/15 to

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. | Yes |  |
| B The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | Y/s |  |
| C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | yes |  |
| D The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | Yes | $\cdots$ |
| E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | YES |  |
| F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | Y/S |  |
| G Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied. | Yes |  |
| H Asset and investments registers were complete and accurate and properly maintained. | yes |  |
| I Periodic and year-end bank account reconciliations were properly carried out. | yes |  |
| 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. | $y / E s$ | , |
| K Trust funds (including charitable) The council met its responsibilities as a trustee. | Yes No | Not applicablo |
|  |  | $N / A$ |

For any other risk areas identified by the council (list any other risk areas below or on separate sheets if needed) adequate controls existed:
$\square$
Name of person who carried out the internal audit PHIAノO $<$ HOOD F.MA.A. T. Signature of person who carried out the internal audit Date 12/06/2015.

[^1]
## Guidance notes on completing the 2014/15 annual return

1 You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent audit. Both NALC and SLCC have helplines if you want to talk through any problem you encounter.
2 Make sure that your annual return is complete (i.e. no empty green boxes), and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are drawn to the attention of and approved by the council, properly initialled and an explanation is provided to the external auditor. Annual returns containing unapproved or unexplained amendments will be returned unaudited and may incur additional costs.
3 Use the checklist provided below. Use a second pair of eyes, perhaps a council member or the Chair, to review your annual return for completeness before sending it to the external auditor.
4 Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must notify the external auditor of any change of Clerk, Responsible Finance Officer or Chair.
5 Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your council holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the Accounting Statements (Section 1). You must provide an explanation for any difference between Box 7 and Box 8 . More help on bank reconciliation is available in the Practitioners' Guide*.
6 Explain fully significant variances in the accounting statements on page 2. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide* to assist you.
7 If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
8 Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2014) equals the balance brought forward in the current year (Box 1 of 2015).

9 Do not complete section 3. The external auditor will complete it at the conclusion of the audit.

| Completion checklist - 'No' answers mean you may not have met requirements |  |  |
| :--- | :--- | :--- |
| All sections | All green boxes have been completed? | All information requested by the external auditor has been sent with this annual <br> return? Please refer to your notice of audit. |
|  | Council approval confirmed by signature of Chair of meeting approving <br> accounting statements? |  |
| Section 1 | An explanation of significant variations from last year to this year is provided? |  |
| Sections 1 and 2 | Bank reconciliation as at 31 March 2015 agreed to Box 8 ? |  |
| Srust funds - all disclosures made if council is a sole managing trustee? |  |  |
| Section 2 | For any statement to which the response is 'no', an explanation is provided? |  |
| Section 4 | All green boxes completed by internal audit and explanations provided? |  |

[^2] from your local NALC and SLCC representatives or from www.nalc.gov.uk or www.slcc.co.uk


[^0]:    Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.

[^1]:    If the response is ' $n o$ ' 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).

[^2]:    *Note: Governance and Accountability for Local Councils in England - A Practitioners' Guide is available

