

# Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of smaller authority here:

REPRS WITH BASTWICK 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.	✓		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.	✓		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.	✓		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 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.	✓		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.	✓		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.	✓		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.	✓		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.	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 this smaller authority and recorded as minute reference:

ITEM 10 REFERENCE  
dated 03/05/16

Signed by:

Chair

Alison R McTaggart

dated

3 May 2016

Signed by:

Clerk

S. Welsh

dated

03/05/16

\*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:

REPPS WITH BASTWICK PARISH COUNCIL

	Year ending		Notes and guidance				
	31 March 2015 £	31 March 2016 £					
1. Balances brought forward	3255	2750	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	2509	2501	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.				
3. (+) Total other receipts	8769	7698	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	2110	2206	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	9673	6533	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	2750	4210	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	2750 <del>1750</del>	4210	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>				
9. Total fixed assets plus long term investments and assets	16241	17025	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)	<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> <tr> <td></td> <td style="text-align: center;">✓</td> </tr> </table>		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.
Yes	No						
	✓						

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

S. Welsh

Date 04/04/2016

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

05/04/2016

and recorded as minute reference:

ITEM 9

Signed by Chair of the meeting approving these accounting statements.

Aileen R. McTaggart

Date 05/04/2016.

## Section 3 – External auditor certificate and report 2015/16 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2016 in respect of:

Enter name of  
smaller authority here:

REPPS WITH BASTWICK PARISH COUNCIL

### Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (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

~~(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 smaller authority:

(continue on a separate sheet if required)

External auditor signature

Mazars LLP

External auditor name

Mazars LLP, Durham, DH1 5TS

Date

21 July 2016

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

# Annual internal audit report 2015/16 to

Enter name of smaller authority here:

REPPS WITH BASTWICK 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.	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) 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)

Name of person who carried out the internal audit

A. COLLINS

Signature of person who carried out the internal audit

A. COLLINS

Date

30/04/2016

\*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).

## Repps with Bastwick

<b>Bank Reconciliation at 31/03/2016</b>			
	Cash in Hand 01/04/2015		2,749.31
	<b>ADD</b>		
	Receipts 01/04/2015 - 31/03/2016		10,198.98
			12,948.29
	<b>SUBTRACT</b>		
	Payments 01/04/2015 - 31/03/2016		8,738.22
<b>A</b>	<b>Cash in Hand 31/03/2016</b> (per Cash Book)		<b>4,210.07</b>
	Cash in hand per Bank Statements		
	Cash 02/10/2015	0.00	
	Community AC 29/01/2016	3,224.63	
	General Purposes AC 25/11/2015	0.00	
	Business Saver 29/03/2016	985.44	
			<b>4,210.07</b>
	Less unrepresented cheques As attached		0.00
			4,210.07
	Plus unrepresented receipts As attached		0.00
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>4,210.07</b>
	<b>A = B Checks out OK</b>		

## Explanation of significant variances in the accounting statements - Section 2

Local council name: REPPS WITH BASTWICK PARISH COUNCIL

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2014/15 £	2015/16 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
Box 2 Precept	2509	2501	- 8	Less than 15%
Box 3 Other income	8769	7698	-1071	"
Box 4 Staff costs	2110	2206	+ 96	"
Box 5 Loan interest/ capital	NIL	NIL	—	
Box 6 Other payments	9673	6533	-3140	Differences: -£607 VAT; -£2456 Grass-cutting; -£168 Recycling costs; -£117 donations. Hall hire to be paid 2016-17
Box 7 Balances carried forward	2750	4210	+ 1470	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. OVERALL INCOME WAS LESS PAYMENTS DIFFERENCE (SEE ABOVE) £1107 Earmarked Reserves (attached)
Box 9 Fixed assets & long term assets	16241	17025	+ 784	Explain all movements in this category and not just those above 15% OLD BENCH WRITTEN OFF -£24; REPLACEMENT BENCH £448; NEW WASTE BIN £360
Box 10 Total borrowing	NIL	NIL	—	

Repps with Bastwick  
Fixed Assets and Long Term Investments

Charges / EMPHASISED  
RESERVES

Asset Description	Date Acquired	Purchase Value	Current Value	Location / Responsibility	Estimated Life	Usage/Capacity	Charges / RESERVES
<b>Concurrent</b>							
Bus Stop	1971	180.00	4,501.00	A149 nr Grove Road F	2035	£225/year	225
Triangle of land A149/Tower Road	23.4.1936	1.00	1.00	PC			
Footpath	19.6.1956	1.00	1.00	A149 to Grove Road			
		<u>182.00</u>	<u>4,503.00</u>				
<b>Other Income</b>							
Playing Field	5.6.1933	1.00	1.00	Village Hall Committee			
Village Hall	1944	12,010.00		Village Hall and Playin	Indefinite		
		<u>12,011.00</u>	<u>1.00</u>				
<b>Precept</b>							
War Memorial	1919	1.00	7,501.00	Church Yard/Parish Cc	Indefinite	Maintenance	100
Village Sign		3,000.00	7,651.00	Green opp Methodist C	2035	£383/year	383
Jubilee Seat written off 2015	1955		500.00	A149/Tower Road/PC	2025	£72/year	72
Garden Seat and Rubbish Container		700.00	718.00	Low Road/Jubilee Clo:	2025	£35/year	36
Notice Board	2001	153.00	206.00	A149/Low road/PC	2025	£20/year	20
Notice Board	2007	100.00	206.00	Village Hall/PC	2025	£20/year	20
Notice Board	2013	70.00	206.00	Manor Farm, Staithe R	2025	£20/year	20
Jubilee seat (replacement)	2015	448.00	448.00	Tower Road junction	2026	45	45
Waste Bin	2016	360.00	360.00	Tower road Junction	2026	35	35
		<u>4,832.00</u>	<u>17,796.00</u>				

9156  
C.F. ELECTION EXP. 150  
TOTAL: £1106

**Grand Total:** 17,025.00 22,300.00