

# Local Councils, Internal Drainage Boards and other Smaller Authorities in England

## Annual return for the year ended 31 March 2016

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Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'\* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

**The annual return on pages 2 to 4 is made up of three sections:**

- Sections 1 and 2 are completed by the smaller authority. Smaller authorities must approve Section 1 before Section 2.
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Sections 1 and 2 of this annual return no later than 30 June 2016.

### 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 highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2016, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

**Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.**

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority 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 2016.

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' Guides that can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.slcc.co.uk](http://www.slcc.co.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014



# Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of  
smaller authority here:

BURTHWALLS 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 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 this smaller authority and recorded as minute reference:

10/05/16  
dated 05/16

Signed by:

Chair

10.5.16

dated

Signed by:

Clerk

dated

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:

BURGHWALLIS PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	2236	2728	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. 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	5000	5500	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	137	338	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	1350	1122	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	3293	4378	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	2728	3103	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	2728	3103	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	25,414	25,414	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	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

10/05/16

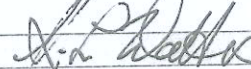
I confirm that these accounting statements were approved by this smaller authority on this date:

10.05.2016

and recorded as minute reference:

10/05/16

Signed by Chair of the meeting approving these accounting statements.



Date

10.05.2016



# Annual internal audit report 2015/16 to

Enter name of  
smaller authority here:

BURGHWALLIS 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.			NO PETTY CASH
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)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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)

NONE IDENTIFIED - ADEQUATE CHECKS IN PLACE

Name of person who carried out the internal audit ANDREW BOSMANS B.A. (HONS)

Signature of person who carried out the internal audit  Date 02/05/2016

\*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).



# Burghwallis Parish Council Accounts 2015/16

Receipts and Payments for the year ending 31st March 2016

Date	Item	Details	Cheq.no	Credit	Debit	Balance	VAT
01/04/2015	Opening Bank balance					£ 2,765.43	
	Last years chq not cleared		400086		£ 37.50	£ 2,727.93	
APRIL	DMBC	Precept		£ 2,750.00		£ 5,477.93	£ -
	COOP	Interest		£ 0.27		£ 5,478.20	£ -
	CANCELLED		400087	£ -	£ -	£ 5,478.20	
	YLCA	Membership fee	400088		£ 113.00	£ 5,365.20	£ -
	K Walters	Envato Market	400089		£ 37.54	£ 5,327.66	£ -
	HMRC	Paye	400090		£ 42.20	£ 5,285.46	£ -
	Mrs Bean	Clerk Salary	400091		£ 169.40	£ 5,116.06	£ -
	Community Dev	NHP		£ 153.32		£ 5,269.38	£ -
MAY	COOP	Interest		£ 0.55		£ 5,269.93	£ -
	Woodland Trust	Donation	400092		£ 50.00	£ 5,219.93	£ -
JUNE	Servesure	Website fees	400093		£ 48.00	£ 5,171.93	£ 8.00
	COOP	Interest		£ 0.61		£ 5,172.54	£ -
	YLCA	Training	400094		£ 90.00	£ 5,082.54	£ -
JULY	Came & Company	Insurance	400095		£ 597.46	£ 4,485.08	£ -
	COOP	Interest		£ 0.37		£ 4,485.45	£ -
	Mrs Bean	Clerk Salary	400096		£ 143.60	£ 4,341.85	£ -
	HMRC	Paye	400097		£ 35.80	£ 4,306.05	£ -
	Diane Malley	Payroll services	400098		£ 24.00	£ 4,282.05	£ -
	Asda	Wine	400099		£ 9.97	£ 4,272.08	£ -
	Asda	Printer Cartridges NHP	400100		£ 29.00	£ 4,243.08	£ 5.80
	IC Walters	Pinfold Slate	400101		£ 235.20	£ 4,007.88	£ 39.20
	DMBC	Grounds Maint March-June	400102		£ 29.80	£ 3,978.08	£ 4.97
	K Walters	Direction Signs	400103		£ 96.00	£ 3,882.08	£ 16.00
	SLCC	Training	400104		£ 178.80	£ 3,703.28	£ 29.80
SEPTEMBER	K Walters	Wild flowers	400105		£ 12.50	£ 3,690.78	£ -
	D Wand	Donation	400106		£ 10.00	£ 3,680.78	£ -
	SJ Slaton	Room chgs	400107		£ 100.00	£ 3,580.78	£ -
	HMRC	Paye	400108		£ 37.80	£ 3,542.98	£ -
	Mrs Bean	Clerk Salary	400109		£ 150.80	£ 3,392.18	£ -
	D Maxwell	Premier Paint	400110		£ 24.92	£ 3,367.26	£ 4.16
	K Walters	Website	400111		£ 49.99	£ 3,317.27	£ 8.33
	YLCA	Training	400112		£ 135.00	£ 3,182.27	£ -
	M Bell	Donation	400113		£ 20.00	£ 3,162.27	£ -
	DMBC	Precept		£ 2,750.00		£ 5,912.27	£ -
	K Walters	Dog Sign	400114		£ 6.87	£ 5,905.40	£ 0.81
NOVEMBER	DMBC	Grounds Maint	400115		£ 53.34	£ 5,852.06	£ 8.89
	K Walters	Poppy wreath	400116		£ 20.00	£ 5,832.06	£ -
	K Walters	Web domain	400117		£ 6.70	£ 5,825.36	£ -
	Harrison	Engraving Plaque	400118		£ 20.00	£ 5,805.36	£ 3.33
	DMBC	Parish Election chg	400119		£ 81.52	£ 5,723.84	£ -
	D Malley	Payroll services	400120		£ 24.00	£ 5,699.84	£ -
DECEMBER	K Walters	Paper cups	400121		£ 3.00	£ 5,696.84	£ -
	CANCELLED		400122	£ -	£ -	£ 5,696.84	£ -
	K Walters	Website Renewal 2yrs	400123		£ 6.70	£ 5,690.14	£ 1.12
	DMBC	Chritmas tree	400124		£ 195.00	£ 5,495.14	£ -
	K Walters	Mulled wine	400125		£ 40.41	£ 5,454.73	£ 6.73
	D Hudson	Bulbs	400126		£ 60.00	£ 5,394.73	£ 12.00
	DMBC	Playing field repairs	400127		£ 1,680.00	£ 3,714.73	£ 280.00
	Mrs Bean	Final Salary	400128		£ 179.86	£ 3,534.87	£ -
JANUARY	Artsign	Plague Well	400129		£ 234.00	£ 3,300.87	£ 39.00
	K Walters	Stamps & Cartridge	400130		£ 10.77	£ 3,290.10	£ -
FEBRUARY	DMBC	Grounds Maintenance	400131		£ 24.73	£ 3,265.37	£ 4.12
	K Walters	Flowers NHP	400132		£ 25.00	£ 3,240.37	£ -
	K Walters	Postcrete	400133		£ 5.15	£ 3,235.22	£ 0.86
MARCH	J Halsall	Jan & Feb Salary	400134		£ 224.87	£ 3,010.35	£ -
	HMRC	PAYE J. Halsall	400135		£ 45.20	£ 2,965.15	£ -
	HMRC	PAYE G. Bean	400136		£ 44.80	£ 2,920.35	£ -
	HMRC	VAT Refund 14/15		£ 183.28		£ 3,103.63	
				£ 5,838.40	£ 5,462.70	£ 473.12	

## **BURGHWALLIS PARISH COUNCIL**

### **SUMMARY RECIEPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31/03/16**

<b>2014/2015</b>	<b><u>RECIEPTS</u></b>	<b>£</b>
£		
5000.00	Precept	£ 5,500.00
137.00	Interest	£ 1.80
	Other	£ 336.60
<b><u>£ 5,137.00</u></b>	<b>Total receipts</b>	<b><u>£ 5,838.40</u></b>

	<b><u>PAYMENTS</u></b>	
1350.00	Salaries	£ 1,122.33
3293.00	Administration	£ 4,243.87
	S137 Payments (Donations)	£ 80.00
	Other	£ 54.00
<b><u>£ 4,643.00</u></b>	<b>Total Payments</b>	<b><u>£ 5,500.20</u></b>

<b><u>SUMMARY</u></b>		
	Balance B/F 1/4/15	£ 2,765.43
	Add/Less NETT Exp	£ 338.20
	<b>Balance C/F 31/3/016</b>	<b><u>£ 3,103.63</u></b>

<b><u>REPRESENTED BY</u></b>		
	Current Acc at 31/3/16	£ 3,103.63
	Business Reserves at 31/3/16	£ -
	<b>TOTAL</b>	<b><u>£ 3,103.63</u></b>
	Less Unpresented Chqs	
	<b>BALANCE</b>	<b><u>£ 3,103.63</u></b>

£ -

**BURGHWALLIS PARISH COUNCIL**  
**PROPOSED BUDGET 2015-16**

	<b>Budget (£)</b>	<b>Actual (£)</b>
<b><u>EXPENDITURE</u></b>		
Administration (Clerk's Salary & Expenses)	£ 1,500.00	£ 1,122.33
Stationery	£ 150.00	£ 39.77
Insurance policy	£ 600.00	£ 597.46
Event expenses	£ 100.00	£ 78.30
Play area: Equipment maintenance	£ 100.00	£ 24.92
Election fees and charges		£ 81.52
Play area: Grass cutting	£ 600.00	£ 107.87
Hire of hall: Meetings & community events	£ 150.00	£ 100.00
Christmas Tree	£ 200.00	£ 195.00
Training	£ 435.00	£ 403.80
Contribution towards community website	£ 150.00	£ 111.39
Play area: Bins /Signs/Flowers/ additional bin	£ 150.00	£ 429.37
Memberships: YLCA	£ 115.00	£ 113.00
Internal Auditor's expenses	£ 100.00	
Projects	£ 1,000.00	£ 1,680.00
Audit fee	£ 50.00	
Donations	£ 100.00	£ 80.00
Other - Pinfold Slate/Paint etc		£ 281.47
<b>Total Estimated Expenditure</b>	<b>£ 5,500.00</b>	<b>£ 5,446.20</b>
<b><u>INCOME</u></b>		
2015/16 Precept	£ 5,500.00	£ 5,500.00
<b>BALANCE</b>	<b>£ -</b>	<b>£ 53.80</b>
Neighbourhood Plan expences		£ 54.00
<b>Accounts Balance Expenditure</b>		<b>£ 5,500.20</b>