

**Section 1 – Accounting statements 2012/13 for**

West Felton Parish Council

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

	2012	2011	Notes and guidance
1 Balances brought forward	20537	<del>24011</del> 23871	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. <i>Chair's Initials</i>
2 (+) Annual precept	17500	17619	Total amount of precept received or receivable in the year.
3 (+) Total other receipts	6830	2469	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	2570	5685	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	946	946	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any). <i>Chair's Initials</i>
6 (-) All other payments	17480	<del>12166</del> 12026	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	23871	25302	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	23871	25302	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	75573	110321	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the council as at 31 March. <i>Chair's Initials</i>
10 Total borrowings	3596	<del>3314</del> 3017	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11 (If Applicable) Trust funds (including charitable) disclosure note	N/A	N/A	(if applicable) The council acts as sole trustee for and is responsible for managing trust funds or assets. (Readers should note that the figures in the accounting statements above do not include any trust transactions.)

I certify that for the year ended 31 March 2013 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

Ian A. Hutchinson

Date ~~Thu 25 Apr 2013~~  
Thu 27 Jun 2013

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

27 Jun 2013  
~~25 APR 2013~~

and recorded as minute reference:

~~134-6.3~~  
136-6.2

Signed by Chair of the meeting approving these accounting statements.

Date ~~25 APR 2013~~  
27 Jun 2013

+ FOUR signatures from Chair

**Section 2 – Annual governance statement 2012/13**

We acknowledge as the members of:

West Felton 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 2013, that:

	Agreed - Yes No*	'Yes' means that the council:
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	✓	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.	✓	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 codes of practice that could have a significant financial effect on the ability of the council to conduct its business or on its finances.	✓	has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done 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 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.	✓	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.	✓	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.	✓	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.	✓	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 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 the council and recorded as minute reference

136-6.2  
~~134-6.3~~  
25 APR 2013  
27 Jun 2013

dated

Signed by:

Chair

dated

Signed by:

Clerk

dated

\*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.

**Section 3 – External auditor certificate and opinion 2012/13**

**Certificate**

We certify that we have completed the audit of the annual return for the year ended 31 March 2013.

West Felton Parish Council

**Respective responsibilities of the council and the auditor**

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

- summarises the accounting records for the year ended 31 March 2013; and
- confirms and provides assurance on those matters that are important to our audit response.

Our responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of our review of the annual return and supporting information, to report where matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

**External auditor's report**

On the basis of our review, 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.

Other matters not affecting our opinion which we draw to the attention of the council:

Please ensure that the Annual Return is accurately completed before submission for audit. The following restatements are required in Section 1:

- \* Box 1 to £23,871 - to agree to previous year Box 7, balance carried forward. (to deduct unrepresented cheques at 31 March 2012, totalling £140, which had been included in the prior year accounts)
  - \* Box 6 to £12,026 - to adjust for the unrepresented cheques accounted for in the prior year
  - \* Box 10 to £3,017 - to agree to independent confirmation received from the PWLB.
  - \* Corrections CONFIRMED under Min 130-b.6 on Thu 24 Oct 2013
- Section 1, Box 9: Please note that, as stated in the Practitioners' Guide, local councils should account for fixed assets at their purchase cost. If this is not known, a proxy cost should be substituted (e.g. insurance value). Whatever valuation basis is adopted, this should be applied consistently and the 'book' value should usually stay constant until disposal. Where the insurance value has been used as a proxy, it should not be adjusted for any inflation increases. A nominal value of £1 can be used for community assets, such as areas of land, but not for operational assets.

External auditor's signature: Mazars LLP

External auditor's name: Mazars LLP, Poole, BH17 0NF

Date: 30 September 2013

Note: The auditor signing this page has been appointed by the Audit Commission and is reporting to them. The council should ensure that they have carried out and completed all the work that is required of them by law. For further information please refer to the Audit Commission's publication entitled Statement of Responsibilities of External Auditors and of Audited Small Bodies.