

# Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

ENTER NAME HERE  
**APPLEBY MAGNA PARISH COUNCIL** Council/Meeting

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

	Year ending		Notes and guidance
	31 March 2014 £	31 March 2015 £	
1 Balances brought forward	25,130	28,734	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 (+) Annual precept	13,336	13,562	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	2,250	1,915	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	4,024	4,255	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 council's borrowings (if any).
6 (-) All other payments	7,958	9,322	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	28,734	30,634	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	28,734	30,634	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 other long term investments and assets	92,479	93,479	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the council 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 Disclosure note Trust funds (including charitable)	yes	no	The council acts as sole trustee for and is responsible for managing trust funds or assets. <b>N.B. The figures in the accounting statements above do not include any trust transactions.</b>
		✓	

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

*W G S*  
 SIGNATURE REQUIRED

Date **14/05/2015**

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

**14/05/2015**

and recorded as minute reference:

**1573 (d) MIN 14/5/15 4**

Signed by Chair of the meeting approving these accounting statements.

*[Signature]*  
 SIGNATURE REQUIRED

Date **14/05/2015**

**ANNUAL REPORT OF THE INTERNAL AUDITOR TO  
APPLEBY MAGNA PARISH COUNCIL 2014 - 2015**

I have undertaken an internal audit of Appleby Magna Parish Council for the year ended 31<sup>st</sup> March 2015. My role as internal auditor is to assist the council in fulfilling its responsibility for the prevention and detection of fraud and corruption, errors and mistakes. This is achieved by ensuring that proper systems and financial controls are in place to fulfil this objective.

I have carried out all the tests which have been suggested by the Audit Commission and have completed section 4 of the Annual Return. There are 11 control objectives laid down in Section 4 of the Audit Commission's Annual Return. The internal auditor has to give an opinion as to 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. There are no issues to which I need draw your attention.

**General Comment**

Section 2 of the Annual Return is the Annual Governance Statement which the council as a whole is responsible for completing. The external auditor can ask for additional documentary evidence to verify that any or all of the assertions made on the statement can be substantiated. I would therefore recommend all members of the council to familiarise themselves with the requirements of section 2 of the Annual Return.

This section is often completed after the internal auditor has completed his/her part and therefore has no way of knowing whether this section has been completed in an accurate manner. Nor does it form part of the role of the internal auditor to verify its accuracy.

Finally I would like to thank your Clerk and Responsible Financial Officer, Lindsay Swinfield for the help and assistance provided during the course of the audit and the general manner in which all the records are maintained.

Ian Fraser CPFA  
16<sup>th</sup> April 2015

### Appleby Magna

<b>Bank Reconciliation at 31/03/2015</b>			
Cash in Hand 01/04/2014			28,734.19
<b>ADD</b>			
Receipts 01/04/2014 - 31/03/2015			15,477.15
<b>SUBTRACT</b>			
Payments 01/04/2014 - 31/03/2015			44,211.34 ^
<b>A Cash in Hand 31/03/2015</b>			13,577.29
(per Cash Book)			<b>30,634.05</b> ^
<b>Cash in hand per Bank Statements</b>			
Cash	03/05/2011	0.00	
Bank of Ireland	11/07/2011	0.00	
Post Office Savings	01/01/2015	16,946.48	✓
HSBC Current Account	31/03/2015	13,687.57	✓
			<b>30,634.05</b> ^
Less unrepresented cheques As attached			0.00
Plus unrepresented receipts As attached			30,634.05 0.00
<b>B Adjusted Bank Balance</b>			<b>30,634.05</b> ^
<b>A = B Checks out OK</b>		^ = CASHS AGREED ✓ = AGREED TO BANK STATEMENTS IAN FRASER CPA	

PER PER  
MR AND

PER R

PER R

INTERNAL AUDITOR  
15/4/2015