

Section 1 – Accounting statements 2014/15 for

Enter name of
reporting body here:

OXENHOPE PARISH

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	33,741	33,017	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	14,296	14,495	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	11,536	3,115	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	9,656	9,722	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	0	0	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).
6 (-) All other payments	16,900	5,601	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	33,017	35,304	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	33,017	35,304	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	33,949	34,948	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	0	0	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. N.B. The figures in the accounting statements above do not include any trust transactions.

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

Kaine Pearson

Date 15/04/2015

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

15/04/2015

and recorded as minute reference:

23015(a) REFERENCE

Signed by Chair of the meeting approving these accounting statements.

John New

Date 15/04/2015

Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

OXENHOLE PARISH COUNCIL 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:

	Agreed –		'Yes' means that the council:
	Yes	No*	
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	YES		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.	YES		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 the council to conduct its business or on its finances.	YES		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.	YES		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.	YES		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.	YES		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.	YES		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.	YES		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
			N/A

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

MINUTE REFERENCE
dated 17/15 (a)
dated 13/05/2015

Signed by:

Chair

dated

Signed by:

Clerk

dated

13/05/2015

13/05/2015

*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.

Oxenhope Parish Council

Schedule of Assets as at 31st March 2015

Description	Identification	Date acquired	Insured Value	Value as per Annual Return	Disposal/Discharge
Christmas lights	Twenty nine sets of low voltage LED lights and transformer	01/12/09	£742	£720	
Allotment plots	Thirteen plots covering 0.938 acres of land, part of Cross Farm, Oxenhope		£0	£1	
Notice board	Three panel notice board set into the ground at Oxenhope Rose Garden	13/09/07	£2,226	£1,638	
Laptop	HP 620	28/10/10	£400	£400	
Projector	Acer X1130P serial no. EYK06050130180071E8411	28/10/10	£276	£276	
Allotment gate	Metal (old Oxenhope style) gate at Oxenhope Recreation Ground	14/10/10	£0	£300	
Picnic table	Wooden picnic table set into the ground at Marsh Common	14/02/08	£297	£240	
Circular tree bench	Wooden circular tree bench set into the ground at Marsh Common	09/07/09	£300	£300	
Youth Shelter	Metal youth shelter at Oxenhope Recreation Ground	13/12/07	£0	£6,600	
Marsh Common	1 acre of common land adjacent to Marsh Lane	09/11/06	£0	£1	
Telephone kiosks	One telephone kiosk located on Denholme Road and one telephone kiosk located on Marsh Lane	31/03/11	£2,000	£2	
	One gateway unit at Oxenhope Station	28/02/12	£0	£8,000	
	Thirteen interpretative panels located at Oxenhope, Haworth, Oakworth and Damems Stations	28/02/12	£0	£3,804	
Worth Exploring	One hundred carriage posters located in KWVR's carriages	28/02/12	£0	£1,264	
	One hundred and twenty eight carriage table tops located in KWVR's carriages	28/02/12	£0	£9,487	
	Eight interpretative panels located at Keighley and Ingrow Stations	12/03/14	£0	£916	
Laptop	13-inch MacBook Pro	12/02/15	£999	£999	

Oxenhope Parish Council

Bank Reconciliation

Balance per bank statements as at 31 March 2015:	£	£
Community Account	1962.39	
Base Rate Tracker	30442.65	
Business Bonus	<u>3137.00</u>	
		35542.04
Less: unpresented cheques as at 31 March 2015		
Cheque number 101116		-238.47
Net balances as at 31 March 2015		<u><u>£35,303.57</u></u>

CASH BOOK

Opening Balance 1 April 2014	33016.54
Add: Receipts in the year	17609.66
Less: Payments in the year	<u>-15322.63</u>
Closing balance per cash book as at 31 March 2015	<u><u>£35,303.57</u></u>

Prepared by:	Elaine Pearson	Date:	31st March 2015
	Responsible Financial Officer		

Year	Month	Analysis
2014 / 15	April	121. Subscriptions
2014 / 15	April	120. Clerk's monthly salary
2014 / 15	May	139. Outreach
2014 / 15	May	124. Room Hire
2014 / 15	May	122. Insurance
2014 / 15	May	120. Clerk's monthly salary
2014 / 15	June	142. Contribution towards the 812 service
2014 / 15	June	120. Clerk's monthly salary
2014 / 15	July	119. PAYE & NIC
2014 / 15	July	120. Clerk's monthly salary
2014 / 15	Aug	120. Clerk's monthly salary
2014 / 15	Sept	131. Allotments
2014 / 15	Sept	120. Clerk's monthly salary
2014 / 15	Oct	141. Marsh Common
2014 / 15	Oct	123. Audit Fee
2014 / 15	Oct	119. PAYE & NIC
2014 / 15	Oct	125. Stationery & printing
2014 / 15	Oct	120. Clerk's monthly salary
2014 / 15	Nov	120. Clerk's monthly salary
2014 / 15	Dec	139. Outreach
2014 / 15	Dec	120. Clerk's monthly salary
2014 / 15	Dec	121. Subscriptions
2014 / 15	Jan	120. Clerk's monthly salary
2014 / 15	Jan	119. PAYE & NIC
2014 / 15	Feb	120. Clerk's monthly salary
2014 / 15	Mar	120. Clerk's monthly salary
2014 / 15	Mar	125. Stationery & printing
2014 / 15	Mar	133. Contingency Fund
2014 / 15	Mar	134. Reserves
2014 / 15	Mar	144. Use of David Pearson & Associates premises
2014 / 15	Mar	119. PAYE & NIC

[illegible]

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:

ENTER LOCAL COUNCIL OXENHOPE PARISH COUNCIL Council/Meeting

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 (ACWY0060)

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.

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

- Any amendments made in Section 1 of the Annual Return must be initialled and dated by the RFO and Chairman.

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

13 September 2015

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

Section 4 – Annual internal audit report 2014/15 to

OXENHOPE PARISH

Council/Meeting

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.	✓		
B The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D The annual precept 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.			NONE
G Salaries to employees and allowances to members were paid in accordance with council 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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	✓		
K Trust funds (including charitable) The council met its responsibilities as a trustee.	Yes	No	Not applicable
			NONE

For any other risk areas identified by the council (list any other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit JOHN STEPHEN BROWN

Signature of person who carried out the internal audit [Signature] Date 16/05/2015

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).

	31/3/14	31/3/15	Variance	Explanations of significant variations
Balances brought forward	£33,741	£33,017	(£724)	N/A
(+) Annual Precept	£14,296	£14,495	£199	N/A
(+) Total other receipts	£11,536	£3,115	(£8,421)	In 2013/14 grant monies of £11k were received as compared to £2k during 2014/15
(-) Staff costs	£9,656	£9,722	(£66)	N/A
(-) Loan interest/capital repayments	£0	£0	£0	N/A
(-) Total other payments	£16,900	£5,601	£11,299	During 2013/14 £10k was spent on the Worth Exploring project
(=) Balances carried forward	£33,017	£35,304	£2,287	Budgeted grants of £1k via the Participatory Budgeting Scheme not granted before the year end
Total Cash & Investments	£33,017	£35,304	£2,287	N/A
Total Fixed Assets	£33,949	£34,948	£999	Purchase of a MacBook Pro
Total Borrowings	£0	£0	£0	N/A