Section 2 – Accounting statements 2015/16 for

Enter name of smaller authority here: ST SAMPSON PARISH COUNCIL

	Year ending 31 March 2015 £	Year ending 31 March 2016 £	Notes and guidance (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.)
1. Balances brought forward	20313	25319	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	3438	3758	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	9487	8971	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	4164	3207	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	3755	13043	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	25319	21798	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	25319	21798	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	34171	34171	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).

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)		✓	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

S. Blaxley

Date 31/5/16

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

31/5/16

and recorded as minute reference:

21

Signed by Chair of the meeting approving these accounting statements

Date 31/5/16

Annual internal audit report 2015/16 to

Enter name of smaller authority here: ST SAMPSON 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.			NOT OPERATED
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
			N/A

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: CHRIS HARRIS

Signature of person who carried out the internal audit: SIGNATURE REQUIRED Date: 12/05/2016

*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).

ST SAMPSON PARISH COUNCIL

INSERT NAME OF SMALLER AUTHORITY

NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

The Accounts and Audit Regulations 2015 (SI 2015 No.234)
The Local Audit and Accountability Act 2014

NOTICE	NOTES
1. **Date of announcement** 9th June 2016 (a)	(a) Insert date of placing of this notice
2. **Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:** • **Any person interested has the opportunity to inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them. For the year ended 31 March 2016 these documents will be available on reasonable notice on application to the person in paragraph 3 below.** • **Local Government Electors and their representatives have rights to:** • question the auditor about the accounts: and • object to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Smaller Authority. **The auditor can be contacted at the address in paragraph 5 below for this purpose.**	Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice
3. **Person to which you can apply to inspect the accounts (b)** **Name:** Mrs Sue Blaxley **Position:** Clerk / Responsible Financial Officer **Address:** The Hoven Tredarrup St Neot Liskeard PL14 6PP **Tel no:** 01579 326053 **Email:** stsampsonpc@gmail.com	(b) Insert name, position, address and contact details such as telephone and email of the Clerk or other person to which any person may apply to inspect the accounts, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents
4. **Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 working days:** **commencing on (c)** 10th June **2016**	(c) Insert date at least 1 working day after the Date of announcement in paragraph 1 above and between **3 June 2016 and 1 July 2016.**
and ending on (d) 18th July **2016**	(d) The inspection period between (c) and (d) must be **30 consecutive working days** and must include the **first 10 working days of July.** Exclude weekends.
5. **Your appointed auditor is:** **Barrie Morris** **Grant Thornton UK LLP** **Hartwell House** **55 – 61 Victoria Street** **Bristol BS1 6FT** **Tel: 0117 305 7600**	
For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – A Guide to Your Rights are available from the National Audit Office website.	

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Section 5
c) Explanations of significant variances on the Accounting Statements - continued

Suggested layout for explanations

One sheet to be prepared for **each variance** that requires explanation.

BOX NO 6	£
Figure in 2016 column	13043
Figure in 2015 column	3755
Variance (2016 figure less 2015 figure) A positive figure is an increase, a negative figure is a decrease	+ 9288

Reasons (as many as are applicable)	**Amount**
Reason 1 VAT inputs	£ + 770
Website	+ 440
Parishioners' Calendars	+ 750
Reason 2 Village Guide	+ 150
Neighbourhood Plan	+ 230
Reason 3 Benches	+ 636
Springdean	+ 240
Reason 4 Car Park	+ 2,059
Toilets	+ 2,950
~~Unexplained~~ Footpaths	+ 294
Village Green	+ 280
Canoe Club	+ 280
Confirm unexplained amount is less than 15% of 2015 figure	TOTAL + 9079

Council Tax Support Grant (Applies only to Parish Councils and Meetings)

The Council Tax Support Grant, if received, is paid over at the same time as the Precept. Please note that **only the Precept should be recorded in Box 2 (Precept or Rates and Levies)** on the Annual Return.

Council Tax Support Grant must be included in Box 3 (Total other receipts).

The Council Tax Support Grant, if paid, may be annotated separately on the documentation sent to the Council by the District/Borough Council when the payments are made. If it is not you will need to contact your District/Borough Council to find out how much Council Tax Support Grant has been paid for 2015/16.

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Section 5
c) Explanations of significant variances on the Accounting Statements - continued

Suggested layout for explanations

One sheet to be prepared for **each variance** that requires explanation.

BOX NO 4	£
Figure in 2016 column	3207
Figure in 2015 column	4164
Variance (2016 figure less 2015 figure) A positive figure is an increase, a negative figure is a decrease	− 957

Reasons (as many as are applicable)	**Amount** £
Reason 1 No longer employ car park warden	− 1,994
Reason 2 Clerk in post for complete year	+ 1,037
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of 2015 figure	

Council Tax Support Grant (Applies only to Parish Councils and Meetings)

The Council Tax Support Grant, if received, is paid over at the same time as the Precept. Please note that **only the Precept should be recorded in Box 2 (Precept or Rates and Levies)** on the Annual Return.

Council Tax Support Grant must be included in Box 3 (Total other receipts).

The Council Tax Support Grant, if paid, may be annotated separately on the documentation sent to the Council by the District/Borough Council when the payments are made. If it is not you will need to contact your District/Borough Council to find out how much Council Tax Support Grant has been paid for 2015/16.

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Section 5

c) Explanations of significant variances on the Accounting Statements

We require explanations for significant variances (increases or decreases) of more than 15% between 2015 and 2016 in Boxes 2, 3, 4, 5, 6 and 9. Variances of less than 15% or less than £250 need not be explained.

Your explanations must be quantified, i.e. state how much of the variance is covered by each specific explanation. Your explanations must ensure that the variances for each Box are explained and quantified to within 15%.

Guidance is available at paragraph 6 on the back of the 2016 Annual Return and in the *Practitioners' Guide* – available on line at the NALC website.

You can set out your explanations of variances in any way you wish, but they should be clear and complete and easy to follow.

Our suggested method of how to identify variances that require explanation, and suggested layout for providing explanations are set out below and on page 12.

Identifying which variances require explanation

Positive and negative variances must be explained

Box on Section 2	2015 £	2016 £	Variance Increase (+) or decrease (-) (2016 less 2015) £	% (Variance divided by 2015 figure multiplied by 100)	Explanation required? Less than £250? - NO Less than 15% - NO More than 15% - YES
Box 2 Precept or Rates or Levies	3438	3758	+320	9.3%	NO
Box 3 Total other receipts	9487	8971	-516	5.4%	NO
Box 4 Staff costs	4164	3207	-957	22.98%	YES
Box 5 Loan interest/ capital repayments	NIL	NIL	NIL	NIL	NO
Box 6 All other payments	3755	13043	+9288	247%	YES

Box 9 Total fixed assets plus long term investments and assets	34171	34171	0	0	NO

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Section 5

BANK RECONCILIATION YEAR ENDED 31 MARCH 2016

LOCAL AUTHORITY NAME ST SAMPSON PARISH COUNCIL

COUNTY CORNWALL

		£
A	Balance on the bank statement at 31 March 2016 (taken from bank statement)	22,601.65
	Outstanding items	
B	**Less** unpresented cheques (to agree with attached list)	803.21
C	**Plus** uncleared payments into bank (to agree with attached list)	NIL
D	**Petty cash**	
	Plus any petty cash balance held at 31 March 2016	NIL
E	Balance in the cash book (Authority's own records) at 31 March 2016 (Calculated as A-B+C+D=E and agrees with Box 8 on the Annual Return)	21,798.44

Unrepresented cheques

Cheque No:	
58	150.00
65	95.00
67	391.54
68	166.67

CWL185 I

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

Annual return for the year ended 31 March 2016

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 or from www.slcc.co.uk or from 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*

ST SAMPSON PARISH COUNCIL

INSERT NAME OF SMALLER AUTHORITY

DECLARATION OF STATUS OF PUBLISHED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

The Accounts and Audit Regulations 2015 (SI 2015 No.234)

1. The statement of accounts for ST SAMPSON PARISH COUNCIL * published today is unaudited and may be subject to change.

* *insert name of Smaller Authority*

2. Signed by:

Signature: S. Blaxley

Date: 9th June 2016

RESPONSIBLE FINANCIAL OFFICER

ST SAMPSON PARISH COUNCIL

Parish Clerk: Mrs Sue Blaxley

The Hoven
Tredarrup
St Neot
Liskeard
Cornwall
PL14 6PP

Telephone No: 01579 326053
E mail: stsampsonpc@gmail.com

Grant Thornton UK LLP
Hartwell House
55-61Victoria Street
Bristol BS1 6FT
19th May 2016

Your ref: JR/BM/BCB/LAR/CWL185

Dear Sir

Intermediate Audit for St Sampson Parish Council 2015/16 Ref: CWL 185

The following documents are attached:

Financial risk assessment

Minute 14 of parish council meeting held on 23rd June 2015 discussing the internal auditor's recommendations which included a financial risk assessment

Copy of insurance policy for 2015/16

Internal financial controls

Financial regulations

Please accept my apologies but I do not have a copy of the notice advertising the date for the exercise of electors' rights to inspect the books and records prior to the commencement of the 2015 audit or a copy of the completion of the audit notice for the 2015 audit. However, I can, without doubt, state that these notices were displayed on the notice board outside the village hall in Golant. I can confirm that the 2015 certified annual return was made available to electors. No complaints or queries regarding the financial matters of the parish council were received during the year.

Yours sincerely
Sue Blaxley
Sue Blaxley
Clerk to the Parish Council

Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of smaller authority here: ST SAMPSON 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 mon 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 d 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 th opportunity to inspect and ask questions abou 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 face 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, independen of the financial controls and procedures, to giv 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 b 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-en 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:

MINUTE REFERENCE: 21

dated: 31/5/16

Signed by:

Chair: [signature] [redacted]

dated: 31/5/16

Signed by:

Clerk: S. Blaxley [redacted]

dated: 31/5/16

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller