

FALFIELD PARISH COUNCIL

ANNUAL REPORT 2015 - 2016

To Comply with the Smaller Authorities (Transparency Requirements) (England) Regulations 2015/494 –
Transparency Obligations for Parish Councils with an Annual Turnover not exceeding £25,000 (England Only)

CONTENTS

1. List of Councillors & Member Responsibilities.....	3
2. Details of Expenditure	3
3. Parish Council Budget.....	4
4. Annual Governance Statement.....	5
5. Annual Statement of Accounts.....	6
6. Annual Internal Audit.....	11
7. Details of Public Land and Building Assets.....	12

1. List of Councillors & Member Responsibilities

The following gives details of the councillors and any responsibilities they may have.

Name of Councillor	Responsibilities
Mrs Jane Hathway	Chair Falfield Village Hall Management Committee Representative Charfield, Cromhall, Tortworth & Falfield Safer Stronger Community Group Representative Town & Parish Council Forum Representative Oldbury Site Stakeholder Group Representative
Miss Emma Jarvis	Vice – Chair
Mr Ken Fryer	Councillor
Mr Colin Murton	Councillor
Mrs Megan O’ Connor	Councillor
Mr Andrew Isaac	Councillor

2. Details of Expenditure

The following gives details of any payments over £100.

Date	Description / Purpose	Amount ex VAT	VAT Non recoverable
25/04/15	Mrs D Bramley – Salary	289.72	N/A
19/05/15	Society of Local Council Clerks - Annual Subscription	118.00	N/A
19/05/15	Broker Network Ltd - Came & Co Insurance Premium	159.00	N/A
25/05/15	Mrs D Bramley – Salary	289.72	N/A
25/06/15	Mrs D Bramley – Salary	289.72	N/A
21/07/15	South Gloucestershire Council – Village Green Grass Cutting 14/15	139.07	None
21/07/15	South Gloucestershire Council – Uncontested Election	175.00	None
21/07/15	War Memorial Repairs – Paving Slabs	350.00	N/A
25/07/15	Mrs D Bramley – Salary	289.72	N/A
25/08/15	Mrs D Bramley – Salary	289.72	N/A
25/09/15	Mrs D Bramley – Salary	289.72	N/A
25/10/15	Mrs D Bramley – Salary	289.72	N/A
25/11/15	Mrs D Bramley – Salary	289.72	N/A
25/12/15	Mrs D Bramley – Salary	289.72	N/A
25/01/16	Mrs D Bramley – Salary	289.72	N/A
25/02/16	Mrs D Bramley – Salary	289.72	N/A
25/03/16	Mrs D Bramley – Salary	289.72	N/A

3. Parish Council Budget

The following gives the budget agreed for the year.

FALFIELD PARISH COUNCIL						
Estimated Receipts for 2016/2017						
Receipts		2015/2016	2015/2016	2015/2016	2016/2017	Comments
		Budget	Actual to Date	Revised	Budget	
Precept		6,150.00	6150.00	6,150.00	6,300.00	Set - Increased by £150 ~ 2.4%
Account Interest		40.00	0.00	40.00	40.00	
Grants / Donations/ Bursaries		55.00	368.21	368.21	0.00	
Rental		10.00	0.00	10.00	10.00	
Refunds inc VAT Refund		90.00	137.06	137.06	100.00	
		6,345.00	6,655.27	6,705.27	6,450.00	Estimated Receipts
Estimated Payments for 2016/2017 (Excluding VAT)						
Payments		2015/2016	2015/2016	2015/2016	2016/2017	Comments
		Budget	Actual to Date	Revised	Budget	
Salary	Clerk	3,600.00	2,028.04	3,600.00	3,600.00	
Expenses	Administration	75.00	30.14	75.00	75.00	Inc. Printer Cartridge. Paper, Stamps
	Office Cost	120.00	60.00	120.00	120.00	Contribution to Clerk's Office Expenses
	Travel	100.00	0.00	100.00	50.00	2015/2016 Allocation moved to Earmarked Funds
Rental	Village Hall	90.00	9.00	72.00	90.00	Regular Council Meetings (Full Rate) + another 4 meetings
	PCC	10.00	0.00	10.00	10.00	Village Hall Trust Deed Rent
Insurance & Fees inc Audit and Solicitors	Insurance	200.00	159.00	159.00	200.00	
	External Audit	0.00	0.00	0.00	0.00	NIL as Payments and Receipts under £10,000
Subscriptions/Training/ Meetings	ALCA	120.00	91.91	91.91	120.00	Avon Local Council Association
	SLCC	140.00	118.00	118.00	120.00	Society of Local Council Clerks
	Training/Meetings	100.00	0.00	0.00	50.00	2015/2016 Allocation moved to Earmarked Funds
Election Costs	Election Costs	275.00	175.00	175.00	225.00	Still needs to increased
Recreation / Arts	Asset Replacement e.g. projector	500.00	0.00	500.00	500.00	2015/2016 Allocation moved to Earmarked Funds
	Maintenance	250.00	359.99	359.99	500.00	inc Bus Shelters
	SGC VG Grass Cutting	175.00	139.09	139.09	175.00	South Gloucestershire Council
	SGC Grass Verge Cutting	375.00	165.87	375.00	400.00	South Gloucestershire Council
Sub Total		6,130.00	3,336.04	5,894.99	6,235.00	Estimated Total Ex. Grant Payments
Section 137 Payments How does the donation benefit the Parish?	Poppy Wreath	50.00	50.00	50.00	60.00	Increased by £10
	5 Alive Annual Donation	75.00	75.00	75.00	75.00	Annual Contribution
	Donations	100.00	0.00	100.00	100.00	Brownies, Scouts, Village Hall
Sub Total		225.00	125.00	225.00	235.00	Total Grant Payments
Total		6,355.00	3,461.04	6,119.99	6,470.00	Estimated Total Inc. Grant payments
					6,470.00	Estimated Expenditure

4. Annual Governance Statement

The following gives details of the Annual Governance Statement and explanations for any negative comments, if necessary - Section 1 of the External Audit Annual Return.

Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of
smaller authority here:

FALFIELD 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
			✓

This annual governance statement is approved by this smaller authority and recorded as minute reference:

00632.2/16
dated 17/05/16

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 this smaller authority will address the weaknesses identified.

5. Annual Statement of Accounts

The following gives details of the Statement of Accounts along with any supporting documentation - Section 2 of the External Audit Annual Return including bank reconciliation, explanations of any significant variances and earmarked funds allocation.

Section 2 – Accounting statements 2015/16 for

Enter name of
smaller authority here:

FALFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
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	9,523	10,985	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	6,150	6,150	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	288	816	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	3,559	3,597	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 smaller authority's borrowings (if any).
6. (-) All other payments	1,417	1,722	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	10,985	12,632	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	10,985	12,632	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	5,394	4,881	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	0	0	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	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 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

[Signature]

Date 17/05/2016

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

17/05/2016

and recorded as minute reference:

00632.3/16

Signed by Chair of the meeting approving these accounting statements.

[Signature]

Date 17/05/2016

FALFIELD PARISH COUNCIL

Balance Sheet - Year Ending 31st March 2016

SUMMARY OF RECEIPTS AND PAYMENTS

2014/2015 £	Balance Sheet	2015/2016 £
	Receipts	
6,150.00	Precept	6,150.00
44.09	Account Interest	44.42
202.00	Grants / Donations/ Bursaries	624.32
10.00	Rental	10.00
32.31	Refunds inc VAT Refund	137.06
<u>6,438.40</u>	Total Receipts	<u>6,965.80</u>
	Payments	
3,559.31	Clerk Salary & Office Cost	3,596.64
66.07	Expenses	40.70
73.00	Rental	82.00
159.00	Insurance & Fees inc Audit and Solicitors	159.00
208.53	Subscriptions/Training /Books	209.91
0.00	Election Costs	175.00
672.62	Recreation and Arts	830.79
100.00	Section 137 Payments	125.00
137.06	VAT	100.54
<u>4,975.59</u>	Total Payments	<u>5,319.58</u>

BANK RECONCILIATION

Balances of Accounts as at 31st March 2016	
NatWest Current Account	6,673.49
National Saving Investment Account	5,967.15
Unpresented Payments at 31st March 2016	-9.00
Unpresented Receipts at 31st March 2016	0.00
	<u>12,631.64</u>
Balance Bought Forward at 1st April 2015	10,985.42
ADD Total Receipts	6,965.80
DEDUCT Total Payments	5,319.58
Balance Carried Forward at 31st March 2016	<u>12,631.64</u>

Prepared by Mrs Dawn Bramley - Clerk / RFO

Approved by Falfield Parish Council on 17th MAY 2016

Signed



Mrs J. HATHWAY
Chair

Date

17/05/16



Mrs D. Bramley
Responsible Financial Officer

17/05/16

Falfield Parish Council

Explanation of Variances - Year Ending 31st March 2016

Section 1	2014/2015	2015/2016	Variance		Explanation Required?
	£	£	Difference (£)	%	
Box 2 <i>Annual Precept</i>	6,150	6,150	0	0.0%	No
Box 3 <i>Other Income</i>	288	816	528	183.3%	Yes
Box 4 <i>Staff Costs</i>	3,559	3,597	38	1.1%	No
Box 5 <i>Loan Interest / Capital</i>	NIL	NIL	-	-	No
Box 6 <i>Other Payments</i>	1,417	1,722	305	21.5%	Yes
Box 9 <i>Fixed Assets & Long Term Assets</i>	5,394	4,881	-513	-9.5%	No

Falfield Parish Council

Explanation of Variances - Year Ending 31st March 2016

Box Number: 3 - Other Income	
	£
Figure in 2015 Column	288
Figure in 2016 Column	816
Variance	528
Reason	Amount (£)
New Homes Bonus Grant for Asset Preservation Work received in 2015/2016 but not in 2014/2015	134
VAT Return received greater in 2015/2016 than in 2014/2015	105
Transparency Code Grant in 2015/2016 but not in 2014/2015	256
Unexplained (Variance - Reason Amounts)	33
Confirm unexplained amount is less than 15% of 2015 figure	The Variance % is:
	11.4%

Falfield Parish Council

Explanation of Variances - Year Ending 31st March 2016

Box Number: 6 - Other Payments	
	£
Figure in 2015 Column	1,417
Figure in 2016 Column	1,722
Variance	305
Reason	Amount (£)
Election Cost in 2015/2016 but not in 2014/2015	175
Maintenance on the War Memorial in 2015/2016 but not in 2014/2015	350
Lawn Mower Service in 2014/2015 but not in 2015/2016	-240
Unexplained (Variance - Reason Amounts)	20
Confirm unexplained amount is less than 15% of 2015 figure	The Variance is:
	1.4%

Falfield Parish Council

Earmarked/Restricted Reserves - Year Ending 31st March 2016

	£
End of Year Balance	12,632
Purpose of Reserve	Amount (£)
Earmarked Reserve - Village Hall Contingency Fund	1,500
Earmarked Reserve - Election Fund	2,925
Donations towards Trees, Shrubs, Bulbs, Seeds	110
Travel	180
Training / Meetings	200
Replacement Assets	500
Transparency Fund Grant	256
Total Earmarked or Restricted Funds	5,671
Total Unearmarked Funds	6,961

6. Annual Internal Audit

The following gives details of the Internal Audit and explanations for any negative comments, if necessary – Section 4 of the External Audit Annual Return.

Annual internal audit report 2015/16 to

Enter name of
smaller authority here:

FALFIELD 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.	N/A		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)

Name of person who carried out the internal audit ANN MARIE LEANEY

Signature of person who carried out the internal audit [Redacted] Date 19/04/2016

*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).

7. Details of Public Land and Building Assets

The following gives details of any buildings and public land the Parish Council maintains.

Date of Acquisition	Description & Size	Location / Address	Cost at Acquisition	Owner
1964	Land by War Memorial & Jubilee Bench ~ 120 m ² 51°38'14.0"N 2°27'33.4"W	Corner of Sundayshill Lane & Gloucester Road (A38), Falfield	Unknown	Falfield Parish Council
29/06/1966	Bus Shelter ~ 9.5 m ² 51°38'14.5"N 2°27'32.8"W	Near The Huntsman, Gloucester Road (A38), Falfield (North Bound)	436-15s-8d	Falfield Parish Council
29/06/1966	Bus Shelter ~ 9.5 m ² 51°38'14.1"N 2°27'31.5"W	Near The Huntsman, Gloucester Road (A38), Falfield (South Bound)		Falfield Parish Council
21/04/1971	Bus Shelter ~ 9.5 m ² 51°37'30.8"N 2°27'58.0"W	Near Whitfieldgate Farm, A38, Falfield (South Bound)	£215	Falfield Parish Council
02/06/1976	Bus Shelter ~ 4.5 m ² 51°37'16.8"N 2°28'17.7"W	South of Brinkmarsh Lane, A38, Whitfield (South Bound)	£605	Falfield Parish Council
02/06/1976	Bus Shelter ~ 4.5 m ² 51°37'25.8"N 2°28'03.7"W	Near Whitfieldgate Farm, A38, Falfield (North Bound)		Falfield Parish Council
2000	Village Green ~ 0.2 acres 51°38'12.9"N 2°27'35.5"W	Land Opposite St George Church, Sundayshill Lane, Falfield	£1,000	Falfield Parish Council