

## Section 1 – Accounting statements for

GREAT ANTON PARISH COUNCIL

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 2011 £	31 March 2012 £			
1 Balances brought forward	84252.15	60171.03	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	32500.00	38000.00	Total amount of precept received or receivable in the year.		
3 (+) Total other receipts	23305.13	36270.63	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.		
4 (-) Staff costs	29979.75	37119.87	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	49905.50	41088.75	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	60171.03	56233.04	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	69618.81	74321.45	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 and long term assets	293764.56	890231.16	The recorded book value at 31 March of all fixed assets owned by the council and any other long term assets e.g. loans to third parties and any long term investments.		
10 Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).		
11 Trust funds (including charitable) disclosure note	YES	NO	YES	NO	<b>Disclosure Note:</b> The council acts as sole trustee for and is responsible for managing trust funds or assets. (Readers should note that the figures above do not include any trust transactions.)
		✓		✓	

I certify that for the year ended 31 March 2012 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

*J. King*

Date 24/04/2012

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

24/04/2012

and recorded as minute reference:

MINUTES 288 Accounts Report 9.1.3

Signed by Chair of the meeting approving these accounting statements.

Date 24/04/2012

## Section 2 – Annual governance statement

We acknowledge as the members of:

ENTER LOCAL COUNCIL NAME HERE

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 2012, 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.	✓		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 <b>and</b> 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 <b>and</b> 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 <b>and</b> , 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 <b>and</b> , if required, independent examination or audit.	YES	NO	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
		NA	N/A

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

MINUTES 288 9.1.3

24/04/2012 ACCOUNTS REPORT

dated 24/04/2012

Signed by:

Chair

dated 24/04/2012

Signed by:

Clerk

dated 24/04/2012

\*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's certificate and opinion

### Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2012 of

GREAT AYTON 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 2012; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

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 whether any 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 ~~Board~~Council:

Please ensure that the Annual Return is accurately completed before submission for audit.

- Section 1: All of the figures should rounded to the nearest £1, as stated in the guidance notes for that section
- The Council name has ben omitted from section 1, 2 and 4
- One of the figures in Section 1 had been completed in pencil (subsequently amended),

Section 1, Box 9: We have been advised that the Council revised its asset values in 2011/12. 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. The accounting concept of depreciation is also not applicable and asset values should not be written down until they are disposed of. (NB A nominal value of £1 can be used for community assets, such as areas of land, but not for operational ones)

External auditor's signature:

Mazars LLP

External auditor's name:

Mazars LLP, Southampton, SO15 2BE

Date:

28/9/2012

**Note:** The auditor signing this page has been appointed by the Audit Commission and is reporting to you 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 Auditors and of Audited Small Bodies*.

GREAT AYTON PARISH COUNCIL

INCOME AND EXPENDITURE ACCOUNT - 31st March 2012

2010/2011 Income & Expenditure	Activity	2011/2012			Notes
		Receipts & Payments	Last Year End Adjustment Reversed	Current Year End Adjustments	
		←----- £ -----→			
	<b>Calculation of Income</b>				
2,816.98	Parks & Open Spaces	4,379.98		-85.00	4,294.98
0.00	Public Open Space S.106	0.00			0.00
0.00	Grant Public Conveniences	10,000.00			10,000.00
0.00	Grant Village Hall Renovations	3,000.00	-3,000.00		0.00
4.00	General Administration	0.00			0.00
14,196.89	Cemetery	13,715.84		1,200.00	14,915.84
1,636.41	Miscellaneous	1,097.89			1,097.89
520.81	Fete	0.00			0.00
0.00	Village Events	867.33		-30.00	837.33
2,157.22	<b>Total Miscellaneous</b>	<b>1,965.22</b>		<b>-30.00</b>	<b>1,935.22</b>
32,500.00	Precept	38,000.00			38,000.00
4,200.50	Allotments	4,961.00	-3.50		4,957.50
-100.00	Less Allotment Deposits + Adjs			-265.00	-265.00
4,100.50	<b>Total Allotments</b>	<b>4,961.00</b>	<b>-3.50</b>	<b>-265.00</b>	<b>4,692.50</b>
0.00	Chairman's Allowance	0.00		400.00	400.00
55,775.59	<b>Sub-total</b>	<b>76,022.04</b>	<b>-3,003.50</b>	<b>1,220.00</b>	<b>74,238.54</b>
29.54	Interest	32.09			32.09
55,805.13	<b>Total Receipts</b>	<b>76,054.13</b>	<b>-3,003.50</b>	<b>1,220.00</b>	<b>74,270.63</b>
	VAT Received	17,389.44			
	<b>Total Receipts(excl Interest)</b>	<b>93,443.57</b>			
	<b>Calculation of Expenditure</b>				
9,935.85	Parks & Open Spaces	10,684.71	-2,874.39	1,110.04	8,920.36
0.00	Public Conveniences	659.70			659.70
1,631.20	Public Open Space S.106	133.57		1,080.00	1,213.57
24,020.26	Village Hall Refurb.	7,819.18	-308.90	3,259.00	10,769.28
35,587.31	<b>Total Parks &amp; Open Spaces</b>	<b>19,297.16</b>	<b>-3,183.29</b>	<b>5,449.04</b>	<b>21,562.91</b>
3,865.83	General Expenses	1,721.07	140.00	-20.00	1,841.07
	Polling Station Expenses	3,382.14			3,382.14
	Council Insurance	3,401.82		-973.87	2,427.95
	<b>Total General Expenses</b>	<b>8,505.03</b>	<b>140.00</b>	<b>-993.87</b>	<b>7,651.16</b>
4,242.97	Cemetery	6,355.99	-111.95	406.85	6,650.89
	Less Petrol a/c deposit				
4,242.97	<b>Total Cemetery</b>	<b>6,355.99</b>	<b>-111.95</b>	<b>406.85</b>	<b>6,650.89</b>
3,040.11	Allotments	2,183.95	-128.43	128.00	2,183.52
	-30.00 Less Returned Deposits			-60.00	-60.00
3,010.11	<b>Total Allotments</b>	<b>2,183.95</b>	<b>-128.43</b>	<b>68.00</b>	<b>2,123.52</b>
29,979.75	Salaries	30,766.43	-7,516.11	13,869.55	37,119.87
1,631.17	Miscellaneous	651.24	-99.38		551.86
655.29	S.145 Village Events	1,309.18			1,309.18
469.52	S.137 Expenditure	20.00			20.00
2,755.98	<b>Total Miscellaneous</b>	<b>1,980.42</b>	<b>-99.38</b>		<b>1,881.04</b>
444.30	Chairman's Allowance	1,219.24			1,219.24
79,886.25	<b>Sub-total</b>	<b>70,308.21</b>	<b>-10,899.16</b>	<b>18,799.57</b>	<b>78,208.62</b>
	Bank charges				
	Depreciation				
79,886.25	<b>Total Expenditure</b>	<b>70,308.21</b>	<b>-10,899.16</b>	<b>18,799.57</b>	<b>78,208.62</b>
	VAT on Payments	18,032.72			
	<b>Total Payments</b>	<b>88,340.93</b>			
				Surplus/(Deficit)	-3,937.99
				Surplus/(Deficit excl Interest)	-3,970.08

**GREAT AYTON PARISH COUNCIL**

**BALANCE SHEET 31st March 2012**

**ACCUMULATION FUND**

	Gen.Fund	POS.Acc.	Cap.Res.	Total
84,252.15 Accumulation Fund at 1.4.11	17,105.53	25,481.05	17,584.45	60,171.03
29.54 Add:interest	24.19	4.64	3.26	32.09
0.00 Add:Forfeited deposits to funds				0.00
0.00 Adj: POS expenditure FY10/11	10,000.00	-10,000.00		0.00
0.00 Adj. Grant Income POS Public Conv.	-10,000.00	10,000.00		0.00
55,775.59 Add:Total Income	74,238.54			74,238.54
-79,886.25 Less:Expenditure	-78,208.62			-78,208.62
<u>60,171.03</u> Accumulation Fund at 30.04.12	<u>13,159.64</u>	<u>25,485.69</u>	<u>17,587.71</u>	<u>56,233.04</u>

**LONG TERM ASSETS**

0.00 Investments				0.00
Adj: Funds credited in error to Gen Fund	-470.00	470.00		0.00
Long Term Debtors				0.00

Note 10

0.00 **CURRENT ASSETS** 0.00

72,361.72 Cash at Bank	41,852.95	25,015.69	17,587.71	84,456.35
-2,742.91 Less:Unpresented cheques	-9,734.90			-9,734.90
0.00 Add:Undeposited receipts				0.00
669.72 Sundry Debtors	3,820.03			3,820.03
<b>70,288.53 TOTAL ASSETS</b>	<b>35,468.08</b>	<b>25,485.69</b>	<b>17,587.71</b>	<b>78,541.48</b>

Note 10

Note 11

**LESS CURRENT LIABILITIES**

8,117.50 Sundry Creditors	20,073.44			20,073.44
2,000.00 Long term creditors	2,235.00			2,235.00
<u>60,171.03</u> Net Assets	<u>13,159.64</u>	<u>25,485.69</u>	<u>17,587.71</u>	<u>56,233.04</u>

Note 12

The above statement represents fairly the financial position of the Council as at 31st March 2012 and reflects its income and expenditure during the year.

Approved by Great Ayton Parish Council

Chairman

*[Signature]*  
24/04/2012

*[Signature]*  
24/04/2012  
Responsible Financial Officer