

Audited Body Name... Upper Rissington Parish Council .....

**NOTICE OF CONCLUSION OF AUDIT**

Accounts year ended 31 March 2015

Audit Commission Act 1998 (as transitionally saved)  
The Accounts and Audit (England) Regulations 2011

Insert date of placing  
the Notice

1. Date of Notice ..... 16<sup>th</sup> / October / 2015.

The date of conclusion  
of the audit is the date  
shown on the Auditor's  
Certificate and Report  
at Section 3 of the  
Annual Return.

2. Notice

The Audit of the Council's Accounts for the above year has been concluded on

29<sup>th</sup> September by Grant Thornton UK LLP.

The Accounts must be  
published on  
conclusion of the Audit  
or on 30<sup>th</sup> September  
whichever is the  
earlier.

3. Publication of Accounts.

A copy of the Statement of Accounts and the Auditor's Certificate and Report thereon  
has been published.

The Statement of  
Accounts consists of  
sections 1, 2 and 3 of  
the Annual Return.

Notice of these rights is  
required by the Act.

4. Local Government Elector's Rights

A Local Government Elector for the Parish may obtain, inspect or take a copy of the  
Statement of Accounts and Auditor's Certificate and Report by arrangement with the  
Clerk at the address and times set out below.

Complete as locally  
appropriate

5. Days and times of availability

Monday to Friday

10am - 2pm by

prior arrangement 01451 810839 clerk@upper-rissington-  
pc.gov.uk

Complete as locally  
appropriate

6. Address where the Documents may be inspected or purchased

Village Hall

Hawker Square

Upper Rissington GL54 2NT

Complete as  
appropriate

7. Signature and name of person giving Notice on behalf of Council

D. M. Hull Clerk and / or Responsible Financial Officer

Amend if necessary

# Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

UPPER RISSINGTON 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	47441	60245	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	35703	42500	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	13934	15919	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	10233	12370	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	26600	34533	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	60245	71761	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	60245	71761	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	595322	18016	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

*Dawn S. Howard*

Date 19th June 2015.

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

26 06 2015

and recorded as minute reference:

4 ii)

Signed by Chair of the meeting approving these accounting statements.

*Cashie Maden*

Date 26 06 2015

## Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

UPPER RISSINGTON PARISH

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.	✓		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.		✓	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.		✓	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 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.	✓		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 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 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	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 the council and recorded as minute reference

4 iv)  
dated 26/06/2015

Signed by:

Chair Caroline Maden  
dated 26 06 2015

Signed by:

Clerk D. M. Hill  
dated 26/06/2015

\*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.

# 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:

UPPER RISSINGTON PARISH 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

(Except for the matters reported below)\* 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. (\*delete as appropriate).

*See attached sheet*

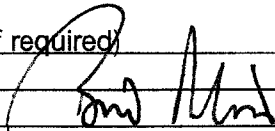
(continue on a separate sheet if required)

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

*See attached sheet*

(continue on a separate sheet if required)

External auditor signature



External auditor name

**Barrie Morris for Grant Thornton UK LLP**

Date

**29/9/15**



**This page is part of Section 3 - External auditor certificate and opinion 2014/15**

**Upper Rissington Parish Council  
Audit Report for the year ended 31 March 2015**

**Matters reported**

**Internal controls**

The Council has an adequate system of internal control. However during 2014/15 there were instances where internal controls and Financial Regulations were not followed. The Council therefore responded "no" to Assertion 2 on Section 2 of the Annual Return.

The Council will include regular updates on the operation of Financial Regulations in future Council meetings.

**Compliance with laws, regulations and proper practices**

The Council has explained that there were a number of minor instances during the year where proper practices were not followed. The Council therefore responded "no" to Assertion 3 on Section 2 of the Annual Return.

The Council will ensure that all Councillors attend a training course and there will be more regular reviews of the Council's actions incorporated into formal Council meetings.

**Other matters not affecting our opinion which we wish to draw to the attention of Upper Rissington Parish Council for the year ended 31 March 2015**

**Audited accounts**

The Council correctly displayed the Conclusion of Audit Notice for 2013/14 but has been unable to confirm whether the audited accounts for 2013/14 were made available to electors.

**Fixed asset valuation**

The Council has changed the basis of valuation of its fixed assets to purchase cost in accordance with proper practices. The apparent reduction in fixed assets from £595,322 to £18,016 is due to the change in basis of valuation, not because the Council has disposed of assets.

A handwritten signature in black ink, appearing to read 'G. Smith'.

for Grant Thornton UK LLP

Date 29/9/15.

Our ref GLS242