

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

Annual return for the year ended 31 March 2017

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 Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 2015.

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 2017, 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 and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

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' Guide 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

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

BRADFORD & COOKBURY 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 2017, 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.	Yes		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.	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 this smaller authority 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 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.	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 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 this smaller authority.
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 this smaller authority 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. (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	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
		NA	

This annual governance statement is approved by this smaller authority on:

12/04/2017

and recorded as minute reference:

2017 APRIL (F)

Signed by Chair at meeting where approval is given:

W J Pennington

Clerk:

Andrew Deering

*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.

Section 2 – Accounting statements 2016/17 for

Enter name of
smaller authority here:

BRADFORD & COOKBURY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	1843	4235	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	4178	4583	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3511	9046	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	2273	2254	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	3024	5555	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	4235	10055	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	4235	10055	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	1456 RESTATED	9201	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and 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. (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 2017 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:

Andrew Kearney

Date

29/04/2017

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

10/05/2017

and recorded as minute reference:

2017 MAY 6 (B)

Signed by Chair at meeting where approval is given:

W. J. Pennington

Annual internal audit report 2016/17 to

Enter name of
smaller authority here:

BRADFORD & COOKBURY 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 2017.

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.	YES		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	YES		
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.	YES		
H. Asset and investments registers were complete and accurate and properly maintained.	YES		
I. Periodic and year-end bank account reconciliations were properly carried out.	YES		
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.	YES		

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

TERESA CLARKE

Signature of person who carried out the internal audit

TC Clarke

Date

29/04/2017

*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).



Schedules for submission to external auditor

Key contact details

Schedule A

Please complete this form and send it back to us with the Annual Return to ensure we have the correct details for your authority – please print to ensure we can read it clearly

Authority name and reference	BRADFORD & COOKBURY PARISH COUNCIL DVN 046
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	Clerk
Name	MR LINDSAY DEARING
Address	2, TYLERS MEADOW TORRINGTON DEVON EX38 7BR
Telephone no.	01805 628251
Email address	bandeparishclerk@yahoo.co.uk

	Responsible Financial Officer (RFO) – if different to Clerk
Name	
Address	
Telephone no.	
Email address	

	Chair
Name	MR WILLIAM PENNINGTON
Address	PENWIN PRIESTACOTT BRADFORD HOLSWORTHY DEVON EX22 7AN
Telephone no.	01409 281596
Email address	pennpenn70@hotmail.com

Please complete all shaded boxes and send this form with your Annual Return to:
Mrs Jo Farr, Grant Thornton UK LLP, Hartwell House, 55-61 Victoria Street, Bristol, BS1 6FT
or email to Jo.farr@uk.gt.com



Schedules for submission to external auditor

PTO

Key contact details (continued)

Schedule A

Authority name and reference	BRADFORD & COOKBURY PARISH COUNCIL	DVN 046
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	Person carrying out the independent internal audit
Name	MRS TERESA CLARKE
Address	LITTLE CORSE DUNSLAND CROSS BRANDIS CORNER HOLSWORTHY DEVON EX22 7YH
Telephone no.	01409 221202
Email address	pc20ec08@yahoo.co.uk

If there are any subsequent changes to the above please send us an updated form or e-mail the new details to jofarr@uk.gt.com

Bank Reconciliation

Bradford & Cookbury Parish Council
Devon

Financial Year ending 31st March 2017

Prepared by -----Lindsay Dearing,
 Clerk & RFO
 Date: 12/4/2017

Approved by -----William Pennington,
 Chairman of the Parish Council
 Date: 12/4/2017

Balance per bank Statements as at
31st March 2017

£

Current account	3484.00
Savings account	6570.97
Outstanding items	
Less any unrepresented cheques at 31st March	nil
Any unbanked cash at 31st March 2017	nil
Petty cash float	nil

Net bank balance as at 31st March 2017

Cash Book

Balance b/fwd	4235.56
Receipts	13627.62
Payments	(7808.21)

	10054.97



Schedule C1

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	BRADFORD & COOKBURY PARISH COUNCIL DVN 046				
Box on Section 2 Accounting Statements	(a) 2016 £	(b) 2017 £	(c) Variance Increase(+) or decrease(-) (b - a) £	(d) Variance divided by 2016 figure times 100 (c / a * 100) %	Explanation required? Less than £250 and/or 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	1843 4178	4583	+ 405	9.69%	No
Box 3 -Total other receipts	3511	9046	+ 5535	+157%	YES
Box 4 -Staff costs	2273	2254	- 19	-0.83%	No
Box 5 -Loan interest/ capital repayments	0	0	0	0	No
Box 6 -All other payments	3024	5555	+2531	+83.69%	YES
Box 9 -Total fixed assets plus long-term investments and assets	1456	9201	+ 7745	+531.9%	YES
Box 10 - Total borrowings	0	0	0	0	No



Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	BRADFORD & COOKBURY PARISH COUNCIL DVN 046	
BOX NO	3	£
(b) Figure in 2017 column		9046
(a) Figure in 2016 column		3511
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+ 5535

Reasons (as many as are applicable)	Amount £
Reason 1 INCREASE IN GRANTS RECEIVED OVER 2015/16	+ 5533
Reason 2 GROSS GRANTS RECEIVED 2015/16 = 3511 GROSS GRANTS RECEIVED 2016/17 = 9044 + 5533	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	5533
(f) Unexplained amount £ of total variance at (d - e)	2
Unexplained as % of 2016 figure (f / a * 100) (must be below 15%)	0.05%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	BRADFORD & COOKBURY PARISH COUNCIL DVN 046	
BOX NO	11 6	£
(b) Figure in 2017 column		5555
(a) Figure in 2016 column		3024
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+ 2531

Reasons (as many as are applicable)	Amount £
Reason 1 PURCHASE OF TWO DEFIBILLATORS BY GRANT TO VILLAGE HALL	1906
Reason 2 PURCHASE OF WEB SITE (TRANSPARENCY CODE)	450
Reason 3 DONATION TO DEVON AIR AMBULANCE	200
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	2556
(f) Unexplained amount £ of total variance at (d - e)	-25
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	0.82%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES

Schedules for submission to external auditor

Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	BRADFORD & COOKBURY PARISH COUNCIL DVN 046	
BOX NO	9	£
(b) Figure in 2017 column		9201
(a) Figure in 2016 column		1456
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+ 7745

Reasons (as many as are applicable)	Amount £
Reason 1 Two (2) BT TELEPHONE KIOSKS ADDED 2016/17	+ 5500
Reason 2 Two (2) DEFIBRILLATORS @ £1000 each	+ 2000
Reason 3 REVISED VALUE OF EXISTING ASSETS	+ 245
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	+ 7745
(f) Unexplained amount £ of total variance at (d - e)	0
Unexplained as % of 2016 figure (f / a * 100) (must be below 15%)	0
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES

Schedule E

Analysis of earmarked reserves

Authority name and reference	BRADFORD & COOKBURY PARISH COUNCIL	DVN 046
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
INSTALLATION COST OF DEFIBRILLATOR AT COOKBURY	SHORT	902
AIR AMBULANCE NIGHT LANDING PAD PROJECT	SHORT	6571
PARISH ROAD WARDEN PROJECTS 2017/18	SHORT	685
(a) TOTAL		8158

Note: * short-term investments would be included in Box 8 of the Accounting Statements in the Annual return; long-term investments would be in Box 9.

Please provide an explanation for any high level of general reserves if over 3 times (or less than 0.1) of the precept/rates and levies.

	£
(b) Precept/rates and levies (Accounting Statements Box 2)	4583
(c) Balance carried forward (Accounting Statements Box 7)	10055
(d) Amount of balances less total earmarked reserves (c - a)	1897
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	0.41
Reason if over 3 times or less than 0.1	

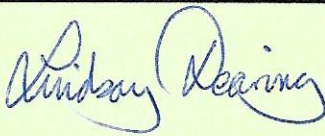
Schedule F1

Notification of the date for the commencement of public rights

Authority name and reference	BRADFORD & COOKBURY PARISH COUNCIL ^{DVN 046}
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I confirm that the dates set for the period of exercise of public rights are as follows:

	Date
Announcement	17 May 2017
Commencement	12 JUNE 2017
Ending on	21 JULY 2017

Signed by Clerk/RFO	
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OR – send us a copy of your completed ‘Notice’ (Schedule F2 enclosed as public rights pack)