

Local Councils in England
Annual return
for the year ended 31 March 2006

BURTON-IN-KENDAL PARISH

COUNCIL/MEETING

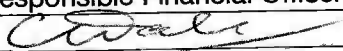
Section 1 – The statement of accounts

In completing the boxes below please explain any significant variances, including any difference between Box 7 and Box 8, on a separate sheet and send this to the external auditor together with a copy of your bank reconciliation as at 31 March 2006. See page 6 and the *Practitioners' Guide* for further guidance.

	31 March 2005 £	31 March 2006 £	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to the council's underlying financial records for the relevant year.
1 Balances brought forward	6,567	7,274	Total balances and reserves at the beginning of the year as recorded in the council's financial records. Value must agree to box 7 of previous year.
2 (+) Annual precept	8,299	8,299	Total amount of precept income received in the year.
3 (+) Total other receipts	6,236	918	Total income or receipts as recorded in the cashbook minus the precept. Includes support, discretionary and revenue grants.
4 (-) Staff costs	2,634	3,015	Total expenditure or payments made to and on behalf of all council employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses.
5 (-) Loan interest/capital repayments	NONE	NONE	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).
6 (-) Total other payments	11,194	5,948	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	7,274	7,528	Total balances and reserves at the end of the year. (Must equal (1+2+3) - (4+5+6))
8 Total cash & investments	7,274	7,528	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March – to agree with bank reconciliation.
9 Total fixed assets and long term assets	NONE	NONE	The recorded current 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.
10 Total borrowings	NONE	NONE	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

I certify that the statement of accounts contained in this annual return presents fairly the financial position of the council and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2006.

Signed by Responsible Financial Officer:



Date 14.4.06

I confirm that these accounts were approved by the council and recorded as council minute reference: 18

Date 18.5.06

Signed by Chair of meeting approving council's accounts:



Date 18.5.06

Section 2 – Statement of assurance

We acknowledge as the members of BURTON-IN-KENDAL PARISH COUNCIL/MEETING our responsibility for the preparation of the statement of accounts and for the council's internal controls, and confirm, to the best of our knowledge and belief, with respect to the council's statement of accounts for the year ended 31 March 2006 in section 1, that:

	Yes or No	Notes that the auditor
1 we have approved the statement of accounts which has been prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	YES	prepared its statement of accounts in the way prescribed by law.
2 we have 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 have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice which could have a significant financial effect on the ability of the council to conduct its business or on its finances.	YES	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 have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	YES	has given all persons interested the opportunity to inspect and ask questions about the council's accounts.
5 we have carried out an assessment of the risks facing the council and taken 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 in the operation of the council and has dealt with them properly.
6 we have maintained an adequate and effective system of internal audit of the council's 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 these meet the needs of the council.
7 we have taken what we consider to be appropriate action on all matters raised in reports from internal and external audit.	YES	has taken appropriate action in response to matters brought to its attention by internal and external audit.
8 we have 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 statement of accounts.	YES	disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.

This Statement of Assurance is approved by the council and recorded as council minute reference

11 dated 18.5.06

Signed on behalf of BURTON-IN-KENDAL PARISH COUNCIL/MEETING

Signed by: Chair [Signature] Date 18.5.06

Signed by: Clerk [Signature] Date 18.5.06

* Please provide explanations to the external auditor on a **separate sheet** for each 'No' response that has been given; and describe what action is being taken to 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 of BURTON-IN-
KENDON PARISH COUNCIL/MEETING for the year ended 31 March 2006.

Respective responsibilities of the council and the auditor

The council is responsible for the preparation of the accounts in accordance with the requirements of the Accounts and Audit Regulations and for the preparation of an annual return which:

- summarises the council's accounting records for the year ended 31 March 2006; 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


~~(Except for the matters reported below)*~~ on the basis of our review, in our opinion the information contained in the annual return is in accordance with the Audit Commission's requirements 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).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

External auditor's signature



External auditor's name

DINA RESUNOVIC

Date

12/6/06

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 Local Councils and their Auditors*.

Section 4 – Annual internal audit report to

COUNCIL/MEETING

BURTON-IN-KENDAL PARISH

The council's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2006.

The internal audit has been carried out in accordance with the council'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, opposite, are the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the council.

A	Appropriate books of account have been properly kept throughout the year.	YES
B	The council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	YES
C	The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES
D	The annual precept 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, expenditure was approved and VAT appropriately accounted for.	NOT COVERED *
G	Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	YES (SEE ATTACHED LETTER)
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	Year-end accounts were prepared on the correct accounting basis (receipts & payments/income & expenditure), agreed with cash book, were supported by an adequate audit trail from underlying records, and, where appropriate debtors and creditors were properly recorded.	YES

For any other risk areas identified by the council (list any other risk areas below or on separate sheets if needed) adequate controls existed:

* F THE PARISH COUNCIL DO NOT OPERATE A PETTY CASH SYSTEM. ALL PAYMENTS ARE BY CHEQUE

Name of person who carried out the internal audit: PETER JOHN TUBBS

Signature of person who carried out the internal audit: [Signature] Date: 20.04.06

- * 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).
- ** 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).

BURTON-IN-KENDAL PARISH COUNCIL ACCOUNTS

Summary Income & Expenditure Account for the year ending 31 March 2006

2004/05	INCOME	2005/06
8,299.00	Precept	8,299.00
247.96	Interest	414.89
0.00	Rents	0.00
4,992.19	Donations & Grants	0.00
995.93	Other	504.06
<u>14,535.08</u>	TOTAL	<u>9,217.95</u>
	EXPENDITURE	
4,990.75	Provide Information Centre	1,203.62
272.60	Renovate bench	295.57
0.00	Re-instal Milestone	45.00
497.28	Training costs for Cllrs. & Clerk	160.90
269.63	Website set-up	0.00
3703.69	General admin/running costs	2,871.85
246.00	S137	80.00
458.00	Lighting	458.00
701.58	Playground maintenance	807.05
2,634.29	Staff costs	3,014.92
53.97	Christmas tree & lights	27.00
<u>13,827.79</u>		<u>8,963.91</u>
	CUMULATIVE FUND BALANCE	
	Balances b/f at 1.04.05	7,273.63
	Add total income	9,217.95
		<u>16,491.58</u>
	Less total expenditure	8,963.91
		<u>7,527.67</u>
	BANK BALANCE at 31.03.06	7,186.13
	Add VAT cheque received, not yet presented	341.54
		<u>7,527.67</u>

The above statement represents fairly the financial position of the authority as at 31 March 2006 and reflects its income and expenditure during the year.

Approved by Council Date:.....18.5.06

Chairman



Responsible Financial Officer



BURTON-IN-KENDAL PARISH COUNCIL
2005/06
Explanatory Notes - Statement of Significant Variances

	2004/05	2005/06	Variance
£	£	£	£
Balance brought forward (Line 1)	6567	7274	707
Less spent on general maintenance with help from volunteers			
Total Other Receipts (Line 3)	6236	918	-5318
Variation due to the following items:			
No grants received during the year	-4991		
Bank interest higher	166		
VAT claimed lower	-655		
Other	162		
Total Other Payments (Line 6)	11194	5948	-5246
Variation due to the following items:			
Information Centre complete	-4991		
Other	-255		
Balance carried forward (Lines 7 & 8)	7274	7528	254

Bank Reconciliation at 31 March 2006

Bank of Ireland Treasurers Deposit Account at 31.03.06	7186.13
Add VAT cheque received, not yet presented	341.54
	<u><u>7527.67</u></u>
Income & Expenditure Account	
Balance at 01.04.05 b/f	7273.63
Income for the year	9217.95
Less expenditure for the year	-8963.91
Balance at 31.03.06 c/f	<u><u>7527.67</u></u>