

Fiskerton Parish Council

Extraordinary Council Meeting to Receive the Audited Accounts held on Monday 17th August 2015.

Present:

Councillors A.Cooke (Chairman), R.Wall (Vice-Chairman), A.Chesman, W.Roberts, and A Nunns.

The Vice-Chairman, Robert Wall, Chaired the meeting as Andrew Cooke presented the accounts

		Action
01.08.15	Apologies for absence Councillors Darcel and Canner	
02.08.15	Andrew Cooke presented an audited statement of accounts for the 2014/15 year (attached). This was explained and accepted as a true record by those present. He also presented a note from the Internal Auditor Michael Mason (attached) and the Bank Reconciliation (attached).	
03.08.15	Andrew Cooke presented the Annual Return. This included the Accounting Statements which were accepted by all those present.	
04.08.15	Andrew Cooke read the Annual Governance Statement and all the points were unanimously agreed.	
05.08.15	There was no other business and the meeting closed	

Fiskerton Parish Council

Report from Internal Auditor to Members of the Council for the financial year 2014/15

I have examined as appropriate the books and records as presented to me by your Chairman. I have been made aware of the difficulties experienced during the year in question as a result of the situation in which the Council found itself as a result of changes in Clerk/RFO. For this reason I feel it necessary to answer No to the following statements in Section 4 of the Annual Return for 2014/15:

Statement A: “Appropriate accounting records have been kept properly throughout the year.”

Statement G: “Salaries to employees were paid and PAYE and NI requirements were properly applied.”

I will, however, amplify these responses with the following statement: “The Council has been through a difficult transition following the retirement of its long-serving Clerk/RFO in late 2014. A new Clerk was appointed on 01/12/14 but left the employment of the Council on 04/07/15. During the period from 01/12/14 to 04/07/15 adequate financial records were not maintained. I am satisfied, however, that the work undertaken by the Chairman of the Council to rectify this situation by recreating the necessary records means that the final outcome for the year is an accurate reflection of the Council’s activities during the year. The Council has taken the necessary steps to ensure that this situation does not arise again.”

In the light of this, I am happy to report that:

1. All income has been duly claimed and its receipt recorded and banked effectively.
2. All payments have been appropriately authorised and paid.
3. Petty cash and expenses have been properly recorded.
4. Salaries have been paid as authorised with tax and NI actioned appropriately as agreed retrospectively with HMRC.
5. The statement of accounts accurately reflects the income and expenditure of the Council for the year 2014/15.
6. Assets have been duly recorded and risk assessed and managed.
7. I am not aware of any outstanding matters in relation to the year 2014/15.

In the light of this, and the assurance you will address the ongoing situation to ensure that this cannot happen again, I have completed Section 4 of the Annual Return for the year ended 31 March 2015 with the qualifications noted above. I would be happy to respond to any questions Members may have.

Michael John Mason
12 August 2015

Fiskerton Parish Council
Additional Notes to
Section 4 of the Annual Return for the financial year 2014/15

I have answered no to Statements A & G but want to amplify these responses with the following statement:

“Fiskerton Parish Council has been through a difficult transition following the retirement of its long-serving Clerk/RFO in late 2014. A new Clerk was appointed on 01/12/14 but left the employment of the Council on 04/07/15. During the period from 01/12/14 to 04/07/15 adequate financial records were not maintained. I am satisfied, however, that the work undertaken by the Chairman of the Council to rectify this situation by recreating the necessary records means that the final outcome for the year is an accurate reflection of the Council’s activities during the year. The Council has taken the necessary steps to ensure that this situation does not arise again.”

Michael John Mason
12 August 2015

STATEMENT - 2014/15

INCOME	BUDGET	ACTUAL INCOME RECEIVED	INCOME DUE TO BE RECEIVED	EXPECTED OUTCOME BUDGET TOTAL
Precept	£15,000.00	£15,000.00		£15,000.00
Grass cutting	£809.00	£864.50		£864.50
Rents	£73.00	£47.00	£26.00	£73.00
VAT		£944.69		£944.69
Interest	£10.00	£14.26	-£4.26	£10.00
St. Clement of Rome		£241.60		£241.60
C/F (incl cash in hand)	£25,887.56			£25,887.56
INCOME TOTAL	£41,779.56	£17,816.05	£21.74	£43,021.35
Income + Carry forward		£43,703.61		
EXPENDITURE	BUDGET	ACTUAL INCOME SPENT (inc)	TO BE SPENT	EXPECTED OUTCOME BUDGET TOTAL
Allotments	£20.00	£20.00	£0.00	£20.00
PWLB loan repay	£2,100.00	£2,052.54	£1,026.27	£2,052.54
Audit fee	£200.00	£120.00	£0.00	£120.00
Bus shelter (inc vat)	£0.00	£5,796.00	£0.00	£5,796.00
Bus shelter memorial plaque		£72.00		£72.00
Church Clock	£120.00	£0.00	£120.00	£120.00
Clerk's salary	£5,000.00	£4,622.77	£377.23	£5,000.00
Data Protection Register		£35.00		£35.00
Donations		£0.00		
Election costs				
Expenses (Silc guide +memorial plaque)	£300.00	£76.97	£223.03	£300.00
Grass cutting	£3,500.00	£2,152.71	£1,347.29	£3,500.00
Hire of hall/meeting	£200.00	£737.50	-£537.50	£200.00
Insurance	£310.00	£373.88	£0.00	£373.88
Office/phone/postage Petty cash	£550.00	£148.58	£401.42	£550.00
Play area Inspection (playsafe)	£200.00	£78.00	£122.00	£200.00
Subscriptions	£400.00	£390.86	£9.14	£400.00
Play Area maintence fund contribution to close fund		£505.53		
N. plan reserved fund contribution to close		£63.71		
D.COUNCILOR INIT FUND contribution to close fund		£59.15		
EXPEND TOTAL	£12,900.00	£16,676.81	£3,088.88	£18,739.42
Expenture total +Reserves expenditure		£22,799.06		
total expected c/fwd 31.03.15	£20,904.55			
Effective c/fwd 31.03.15	£14,782.30	(total minus separate funds)		
	MONEY IN	MONEY SPENT		BALANCE
MORRIS HOMES - PLAY AREA MAINTENANCE FUND				
b/f				£1,859.01
Mr. S. Canner (glass)		£242.94		£1,616.07
VH (replacement glass)	£165.00			£1,781.07
Grass mat/Gate Closures and inspections		£1,314.60		£466.47
Premier Propety Service - Teen shelter 810 vat 162		£972.00		-£505.53
Transfer to close	£505.53			£0.00
total	£165.00	£2,529.54		£165.00
HISTORY AND ARCHAEOLOGY GROUP				
b/f				£353.40
Book receipts	£95.00			£448.40
Totals	£95.00	£0.00		£543.40
FLOOD ALLEVIATION SCHEME				
b/f				£3,000.00
NEIGHBOURHOOD PLAN				
b/f				£0.00
Community Lincs (bank show 447 (444+3 all	£444.00			£447.00
C. Darcel (vh hire)		£75.00		£372.00
C. Darcel (printing)		£30.00		£342.00
C. Darcel (meeting catering)		£39.00		£303.00
C. Darcel (printing)		£25.00		£278.00
R. Wall (cheese/wine exp)		£62.93		£215.07
R Wall expenses		£97.16		£117.91
P Smith Cheese/wine		£27.30		£90.61
N.Plan Pam Smith transfer remainder of funds		£87.67		£2.94
Elesap Printing		£66.65		-£63.71

STATEMENT - 2014/15

Transfer to income to close fund		£63.71		-£0.00
Totals	£444.00	£510.71		
D.COUNCILOR INIT FUND				
b/f				-£59.15
D.COUNCILOR INIT FUND contribution to clc	£59.15			£0.00
BUS SHELTER				
b/f	£2,500.00			£2,500.00
Lark Energy Grant - not in till April'15				
Speed Watch (proforma)		£3,082.00	£0.00	-£3,082.00
Totals		£3,082.00		
Total reserved funds		£6,122.25		

STATEMENT - 2014/15

INCOME	BUDGET	ACTUAL INCOME RECEIVED	INCOME DUE TO BE RECEIVED	EXPECTED OUTCOME BUDGET TOTAL
Precept	£15,000.00	£15,000.00		£15,000.00
Grass cutting	£809.00	£864.50		£864.50
Rents	£73.00	£47.00	£26.00	£73.00
VAT		£944.69		£944.69
Interest	£10.00	£14.26	-£4.26	£10.00
St. Clement of Rome		£241.60		£241.60
C/F (incl cash in hand)	£25,887.56			£25,887.56
INCOME TOTAL	£41,779.56	£17,816.05	£21.74	£43,021.35
Income + Carry forward		£43,703.61		
EXPENDITURE	BUDGET	ACTUAL INCOME SPENT (inc)	TO BE SPENT	EXPECTED OUTCOME BUDGET TOTAL
Allotments	£20.00	£20.00	£0.00	£20.00
PWLB loan repay	£2,100.00	£2,052.54	£1,026.27	£2,052.54
Audit fee	£200.00	£120.00	£0.00	£120.00
Bus shelter (inc vat)	£0.00	£5,796.00	£0.00	£5,796.00
Bus shelter memorial plaque		£72.00		£72.00
Church Clock	£120.00	£0.00	£120.00	£120.00
Clerk's salary	£5,000.00	£4,622.77	£377.23	£5,000.00
Data Protection Register		£35.00		£35.00
Donations		£0.00		
Election costs				
Expenses (Silc guide +memorial plaque)	£300.00	£76.97	£223.03	£300.00
Grass cutting	£3,500.00	£2,152.71	£1,347.29	£3,500.00
Hire of hall/meeting	£200.00	£737.50	-£537.50	£200.00
Insurance	£310.00	£373.88	£0.00	£373.88
Office/phone/postage Petty cash	£550.00	£148.58	£401.42	£550.00
Play area Inspection (playsafe)	£200.00	£78.00	£122.00	£200.00
Subscriptions	£400.00	£390.86	£9.14	£400.00
Play Area maintence fund contribution to close fund		£505.53		
N. plan reserved fund contribution to close		£63.71		
D.COUNCILOR INIT FUND contribution to close fund		£59.15		
EXPEND TOTAL	£12,900.00	£16,676.81	£3,088.88	£18,739.42
Expenture total +Reserves expenditure		£22,799.06		
total expected c/fwd 31.03.15	£20,904.55			
Effective c/fwd 31.03.15	£14,782.30	(total minus separate funds)		
	MONEY IN	MONEY SPENT		BALANCE
MORRIS HOMES - PLAY AREA MAINTENANCE FUND				
b/f				£1,859.01
Mr. S. Canner (glass)		£242.94		£1,616.07
VH (replacement glass)	£165.00			£1,781.07
Grass mat/Gate Closures and inspections		£1,314.60		£466.47
Premier Propety Service - Teen shelter 810 vat 162		£972.00		-£505.53
Transfer to close	£505.53			£0.00
total	£165.00	£2,529.54		£165.00
HISTORY AND ARCHAEOLOGY GROUP				
b/f				£353.40
Book receipts	£95.00			£448.40
Totals	£95.00	£0.00		£543.40
FLOOD ALLEVIATION SCHEME				
b/f				£3,000.00
NEIGHBOURHOOD PLAN				
b/f				£0.00
Community Lincs (bank show 447 (444+3 all	£444.00			£447.00
C. Darcel (vh hire)		£75.00		£372.00
C. Darcel (printing)		£30.00		£342.00
C. Darcel (meeting catering)		£39.00		£303.00
C. Darcel (printing)		£25.00		£278.00
R. Wall (cheese/wine exp)		£62.93		£215.07
R Wall expenses		£97.16		£117.91
P Smith Cheese/wine		£27.30		£90.61
N.Plan Pam Smith transfer remainder of funds		£87.67		£2.94
Elesap Printing		£66.65		-£63.71

STATEMENT - 2014/15

Transfer to income to close fund		£63.71		-£0.00
Totals	£444.00	£510.71		
D.COUNCILOR INIT FUND				
b/f				-£59.15
D.COUNCILOR INIT FUND contribution to clc	£59.15			£0.00
BUS SHELTER				
b/f	£2,500.00			£2,500.00
Lark Energy Grant - not in till April'15				
Speed Watch (proforma)		£3,082.00	£0.00	-£3,082.00
Totals		£3,082.00		
Total reserved funds		£6,122.25		

Bank Reconciliation

Income

Balance Brought forward	£25,887.56
Total income	£17,816.05
	<u><u>£43,703.61</u></u>

Expenditure

Expenditure	<u><u>£22,799.06</u></u>
Balance c/f	£20,904.55
	<u><u>£43,703.61</u></u>

Petty Cash

b/fwd	£49.50
Income	£150.00
Expenditure	£148.58
Balance c/fwd	<u><u>£50.92</u></u>

Current Account

Balance as per Bank Statement	£2,294.59
Less unpresented	
chq 1064	£1,314.60
chq 1062	£590.00
chq 1065	£3,042.00
chq 1070	£66.65
	<u><u>£5,013.25</u></u>
	-£2,718.66

Deposit Account £23,527.29

Cash in hand £50.92

Balance £20,904.55

Total Borrowings (PWLB)

Balance at 01/04/14	£21,405.00
Repayments 2014/15	£2,053.00
Balance at 31/03/15	£19,352.00

Fixed Assets Register 2013/2014

Village Hall - Land, mortgage	23000
Stainless steel seat	955
Stainless steel seat	932
Notice board	563
Smith Corona Typewriter	193
Office Desk	179
Brother DCP-560CN all-in-one photocopier	102
Hewlett Packard Photocopier	188
Duo Venturer	6410
Cone Climber	3510
Swingmaster (2 flat, 2 cradle seats)	1875
Octopus Spring see-saw	670
Racing Car springer	610
Goal Force Sportswall	3000
Piazza Double Teenage Shelter	3215
Picnic Table	735
Seats (2)	750
Associated fencing and gates (2)	5025
Fencing at rear of village hall	2998
Teen shelter (added 20.05.13)	3500
Bus shelter (added 13.05.14)	4830
Total	63240