

Local Councils in England and Wales

Annual return for the year ended

31 March 2002

Local councils in England and Wales (Parish Meetings, Parish Councils, Town Councils and Community Councils) are expected to complete an annual return summarising their annual activities at the completion of each financial year.

The annual return on the following pages is made up of four sections. Sections 1 and 2 are to be completed by the local council, Section 3 by its external auditor and Section 4 by the council's independent internal auditor. Please complete all relevant sections or attach notes explaining why this cannot be done. Incomplete or incorrect returns may require additional external audit work, which will be charged at the Commission's agreed variable fee rate. When these three sections are complete, please send the annual return, together with the additional information requested, to your appointed external auditor who will add his or her certificate and opinion in section 3.

Please do not send any original financial records to the auditor. If required, your appointed auditor will request to see any documents he/she needs.

Audited and certified annual returns will be returned to the Responsible Financial Officer of the submitting council for publication in accordance with the Accounts and Audit Regulations 1996. There is no requirement for councils to publish the internal auditor's annual report although councils may choose to do so.

Guidance notes and instructions for completion are included at relevant points in the return. In the event that further guidance may be required, councils should refer to the practitioners' guide or contact their representative bodies, the County Associations of NALC and/or SLCC, who are providing support to local councils and their clerks.

It should, therefore, not be necessary for councils to contact the external auditor or the Audit Commission directly for guidance.

Annual return contents

Section	Content	To be completed by:
1	The Statement of Accounts	Responsible Financial Officer
2	Statement of Assurance	Clerk (following approval by the Council)
3	Auditor's Certificate and Opinion	External Auditor
4	Annual Report by Internal Auditor	Internal Auditor

LOCAL COUNCILS IN ENGLAND AND WALES

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2002

SWINDON PARISH

COUNCIL

SECTION 1 – THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this annual return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on a ~~receipts and payments~~/income and expenditure* basis. [* Select only one option and delete the other.]

(Responsible Financial Officer) STEPHEN HOLLEY Date 30 Dec 2002

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

02/071.4

dated 14 MAY 20 02

Signed on behalf of the above Council

Vice (Chair)

[Signature]

Date 30-12-02

Notes and Guidance for Compilers			
	Last Year £	This Year £	General Please round all figures to nearest £. Report £0 or Nil balances. All figures must agree to the Council's underlying financial records for the relevant year.
1 Balances brought forward	4447	4037	Total balances and reserves at the beginning of the year as recorded in the Council's financial records.
2 (+) Annual Precept	6925 5840	5840 6925	Total amount of Precept income received in the year. <i>St Holley - Clerk + RFO.</i>
3 (+) Total other receipts	614	871	Total income or receipts as recorded in the cashbook minus the precept.
4 (-) Staff costs	2310	2339	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 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 (-) Total other payments	4554	2856	Total expenditure or payments as recorded in the cashbook minus employment costs (line 4) and loan/interest expenditure/payments (line 5).
7 (=) Balances carried forward	4037	6638	Total balances and reserves at the end of the year. (Must equal (1+2+3) – (4+5+6))
8 Total Cash & Investments	6598	6864	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March 2002 (as a check, this amount will, in most cases, be equal to the value of the council's total reserves and balances).
9 Total Fixed Assets	0	0	The recorded current book value at 31 March 2002 of all tangible fixed assets owned by the Council as recorded in the asset register.
10 Total Borrowings	0	0	The outstanding capital balance as at 31 March 2002 of all loans from third parties (usually PWLB).

The following documents should accompany the accounts when submitted to the auditor:

- a brief explanation of significant variations from last year to this year in Section 1; and
- bank reconciliation as at 31 March 2002.

SECTION 2 – STATEMENT OF ASSURANCE

We acknowledge as the members of **SWINDON PARISH** Council our responsibility for the preparation of the accounts and confirm, to the best of our knowledge and belief, with respect to the council's accounts for the year ended 31 March 2002, that:

	Agreed – Yes or No*	'Yes' means that the Council:
1 we have approved the accounts which have been prepared in accordance with the requirements of the Accounts and Audit Regulations 1996 and proper accounting practice.	Yes	prepared its 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.	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 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 No.	considered all the risks it faces in the operation of the council and has dealt with them properly. Done March 2003 M/A 03/026.3
5 we have appointed an internal auditor who is both competent and who has acted independently from influence by the council.	Yes	arranged for a person unconnected with the council to check that its activities are properly carried out and recorded.
6 we have taken what we consider to be appropriate action on all matters raised in previous reports from the internal and external auditors.	Yes	followed the advice received from its auditors.
7 we have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations 1996.	Yes	has given all persons interested the opportunity to inspect and ask questions about the council's business.
8 we are not aware of any litigation, liabilities or commitments, events or transactions, occurring either during or after the end of the financial year being reported, other than those included in the 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

02/138.4 dated **13 Nov** 20**02**

Signed on behalf of **SWINDON PARISH** Council:

Certified by: Vice Chair **[Signature]** Date **30 Dec 02**

Clerk **[Signature]** Date **30 Dec 02**

*Please provide explanations to the auditor on a separate sheet if a 'No' response 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 Council for the year ended 31 March 2002

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 1996 and for the preparation of an annual return which:

- summarises the Council’s accounting records for the year ended 31 March 2002; and
- confirms and provides assurance on those matters that are important to ~~my~~/our* audit responsibilities.

~~My~~/our* responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of ~~my~~/our* review of the annual return and supporting information, to report whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met.

Auditor’s report

(Except for the matters reported below¹)* on the basis of ~~my~~/our* review, in ~~my~~/our* opinion the information contained in the annual return is in accordance with the Audit Commission’s requirements and no matters have come to ~~my~~/our* attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

¹(Insert here any matters arising at audit to be reported)

See attached sheet

(continue on a separate sheet if required)

* Delete as appropriate

Signature



Date

10th November 2002

Name

MOORE STEPHENS CHARTERED ACCOUNTANTS

Note

The auditor signing this page has been appointed by the Audit Commission and is reporting to you that he/she has carried out and completed all the work that is required of him/her by law.

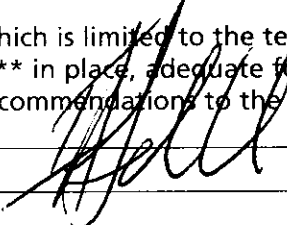
SECTION 4 – ANNUAL REPORT BY INTERNAL AUDITOR

I provided an internal audit service to SWINDON PARISH Council for the financial year ended 31 March 2002 and, acting independently, I examined the system of internal control by undertaking the following tests and reported any findings to the Council:

	Test done – Yes or No*
• Checking that books of account have been properly kept throughout the year	YES
• Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved and VAT is correctly accounted for	YES
• Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks	YES
• Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate	YES
• Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for	YES
• Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for	YES
• Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied	YES
• Checking the accuracy of the asset and investments registers	YES
• Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)	YES
• Year-end testing on the accuracy and completeness of the financial statements	YES
• (Optional) In addition to the above, I carried out the following relevant testing during the year which has been reported to the Council (use separate sheet if necessary):	YES SEE REPORT

***Please provide explanations on a separate sheet whenever a 'No' response has been given**

On the basis of my examination, which is limited to the tests indicated above, in my view the Council's system of internal controls is ~~is not~~ in place, adequate for the purpose intended, and effective, and, where appropriate, I have made recommendations to the Council. [**delete as appropriate]

Signed (Internal Auditor)  Date 28 10 02

Name IAIN A SELKIRK FCA

Swindon Parish Council

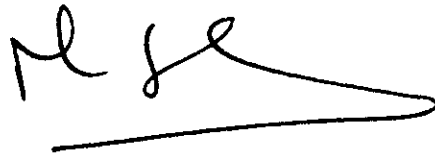
Audit report for the year ended 31 March 2002

Matters to be reported

Risk assessment

The Parish Council has not carried out an assessment of the risks facing the Parish Council or taken appropriate steps to manage those risks, including the introduction of internal controls and / or external insurance cover where required. However we note from the documents you have provided to us that Swindon Parish Council will carry out a formal risk assessment for the year ended 31 March 2003.

**Moore Stephens
Chartered Accountants**



10 November 2003

Our ref G 216