

LOCAL COUNCILS IN ENGLAND AND WALES

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2002

HESSAY 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) LINDA CARISS Date 30/7/02

I confirm that these accounts were approved by the Council and recorded as council minute reference ANNUAL PARISH MEETING dated 25/3 20 02 Signed on behalf of the above Council

(Chair) STUART CARISS Date 30/7/02

				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	1192	3620	Total balances and reserves at the beginning of the year as recorded in the Council's financial records.
2	(+) Annual Precept	259	259	Total amount of Precept income received in the year.
3	(+) Total other receipts	2573	1577	Total income or receipts as recorded in the cashbook minus the precept.
4	(-) Staff costs	175	180	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	-	-	Total expenditure or payments of capital and interest made during the year on the Council's borrowings (if any).
6	(-) Total other payments	229	1730	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	3620	3546	Total balances and reserves at the end of the year. (Must equal (1+2+3) – (4+5+6))
8	Total Cash & Investments	3620	3546	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	-	-	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	-	-	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 **HESSAY 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.	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.	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.	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.	considered all the risks it faces in the operation of the council and has dealt with them properly.
5 we have appointed an internal auditor who is both competent and who has acted independently from influence by the council.	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.	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.	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.	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

ANNUAL PARISH MEETING dated **25/3/02** 20**02**

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

Certified by: Chair **Roland Cass** Date **30/7/02**

Clerk **Yvonne Cairns** Date **30/7/02**

*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 [REDACTED]
[REDACTED] HESSAY PARISH 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)

(continue on a separate sheet if required)

* Delete as appropriate

Signature

[REDACTED] *MAZARS*

Date

21/12/02

Name

[REDACTED] MAZARS

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 **HESSAY. 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):	

***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) **R. Hansell.** Date **15-08-02.**

Name **RONALD HANSELL.**