

**ISSUES ARISING REPORT FOR
Bradpole Parish Council
Audit for the year ended 31 March 2015**

BDO

The following issue(s) have been raised as there are minor errors on the annual return which we wish to draw to the attention of the council so they do not occur again in future years.

Minor issues

What is the issue?

The following issues have been raised as minor issues or omissions have been identified in the current year's Annual Return:

The Council have included grant monies received in box 2, rather than box 3, other receipts.

The annual return does not add up by £1.

Why has this issue been raised?

This is to draw these minor errors to the attention of the council.

What do we recommend you do?

The council should ensure in future years that the above minor errors or omissions are not included in the Statement of Accounts.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners Guide, NALC/SLCC

Box 7 does not agree to box 8

What is the issue?

The councils 'Accounting Statements' appear to be misstated as the balance carried forward shown in box 7 does not agree to the total cash and investments shown in box 8 by £8.

Why has this issue been raised?

The Accounting Statements when prepared on a receipts and payments basis box 7 should agree to box 8.

What do we recommend you do?

The council must ensure that for next year's annual return the 2014/15 figures are reviewed and amended so that the discrepancy between boxes 7 and 8 is eliminated and boxes 7 and 8 agree.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners Guide, NALC/SLCC

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 15 September 2015

Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here: **BRANPOLE PARISH**

Council/Meeting

Readers should note that throughout this annual return references to a 'local council' or 'council' also relate to a parish meeting.

	Year ending		Notes and guidance
	31 March 2014 £	31 March 2015 £	
1 Balances brought forward	52503	56227	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 (+) Annual precept	22122	23307	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	345	225	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	4609	5252	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).
6 (-) All other payments	14134	29715	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	56227	44793	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	56227	44801	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 other long term investments and assets	21660	27135	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the council as at 31 March
10 Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11 Disclosure note Trust funds (including charitable)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no		<p>The council acts as sole trustee for and is responsible for managing trust funds or assets.</p> <p>N.B. The figures in the accounting statements above do not include any trust transactions.</p>

I certify that for the year ended 31 March 2015 the accounting statements in this annual return present fairly the financial position of the council and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

[Signature]

Date 04/06/2015

I confirm that these accounting statements were approved by the council on this date:

04/06/2015

and recorded as minute reference:

15c

Signed by Chair of the meeting approving these accounting statements.

[Signature]

Date 04/06/2015