

**ISSUES ARISING REPORT FOR
Bradpole Parish Council
Audit for the year ended 31 March 2014**

BDO

Introduction

The following matters have been raised to draw items to the attention of Bradpole Parish Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2014.

The audit of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

- Minor issues
- Minute reference incorrect

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.

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

Minute reference incorrect

What is the issue?

A minute reference has been entered in Section 1, which is incorrect.

The statement was approved and the minute reference should be 12c.

Why has this issue been raised?

The approval of the section has not been fully disclosed in accordance with the requirements.

What do we recommend you do?

The council must ensure in future years that the annual return approval is adequately disclosed.

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: 03 September 2014

Section 1 – Accounting statements 2013/14 for

Enter name of reporting body here:

BRANDPOLE PARISH COUNCIL

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 2013 £	31 March 2014 £			
1 Balances brought forward	53207	52503	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	18322	22122	Total amount of precept received or receivable in the year.		
3 (+) Total other receipts	3063	345	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.		
4 (-) Staff costs	4913	4609	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	17176	14134	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	52503	56227	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	52503	56227	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	21660	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	yes	no	yes	no	The council acts as sole trustee for and is responsible for managing trust funds or assets. The figures in the accounting statements above do not include any trust transactions.
Trust funds (including charitable)		✓		✓	

I certify that for the year ended 31 March 2014 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 05 06 2014

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

05 06 2014

and recorded as minute reference:

[Signature]

Signed by Chair of the meeting approving these accounting statements.

[Signature]

Date 05 06 2014