
Richard James

Small Business Accounting & Tax Solutions

Ref: RAJ/O100

9 June 2014

Tim Cann
Clerk to Old Marston Parish Council
8 Nicholas Avenue
Old Marston
Oxford
OX3 0RN

Dear Tim,

Independent Examination year ended 31 March 2014

Please find enclosed my independent examiner's report of the Accounts of Old Marston Parish Council for the year ended 31 March 2014 approved by Council on 3 June 2014

During the course of my review, the following matters came to my attention:

To ensure completeness of the Council's income and expenditure in support of the next Annual Return, I would recommend the following action:

- The annual accounts are drafted into the main income & expenditure headings with previous year comparatives and supporting notes where relevant to assist with analytical review and budget projections. This will also assist with providing the external auditor, Council Members and, any other interested parties to have a greater understanding of the stated figures with explanations for any significant variances in the Council's income and expenditure.
- All income and expenditure must be included in the Minutes in accordance with the Financial Regulations.

Finally, I enclose my fee invoice for my work carried out on behalf of the Council, for your kind attention.

Should you require any further information or explanation in respect of the above, please do not hesitate to let me know.

Regards,



Richard James

Richard James FMATT ATT

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**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
OLD MARSTON PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014**

I confirm I have carried out an independent examination of the attached Accounts for the year ended 31 March 2014.

Basis of independent examiner's report

The basis of my examination was carried out in accordance with the Accounts and Audit Regulations 2011. An examination includes a review of the accounting records kept by the Council and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Reporting Financial Officer concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In my opinion, the Council has maintained an adequate and effective system of internal audit of its accounting records and system of internal control in accordance with Regulation 6 of the Accounts and Audit Regulations 2011

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Accounts and Audit Regulations 2011.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Richard James FMAAT ATT

7 Priory Road
Bicester
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**OLD MARSTON PARISH COUNCIL
ACCOUNTS SUMMARY 2013/14**

	31-Mar-13	31-Mar-14
	£	£
Income	65,797.21	89,585.17
Expenditure	<u>47,753.11</u>	<u>64,613.20</u>
	18,044.10	24,971.97
Deposit Interest Received	<u>83.83</u>	<u>85.03</u>
	18,127.93	25,057.00
Bank Balance as at 1 April 2013	<u>175,985.42</u>	<u>194,113.35</u>
Total Funds as at 31 March 2014	<u><u>194,113.35</u></u>	<u><u>219,170.35</u></u>
Bank Balance as at 31 March 2014	25,965.86	3,250.36
Less: Unpresented Cheques	(492.00)	(2,804.53)
Add: Unpresented Bank Receipt	<u>-</u>	<u>-</u>
	25,473.86	445.83
Deposit Account	168,639.49	18,724.52
Building Society	<u>-</u>	<u>200,000.00</u>
	<u><u>194,113.35</u></u>	<u><u>219,170.35</u></u>

**OLD MARSTON PARISH COUNCIL
YEAR ENDED 31 MARCH 2014**

BANK ACCOUNT

Balance B/Fwd 1 April 2013	25,473.86
Bank Receipts	289,585.17
Bank Payments	(314,613.20)
Balance C/Fwd 31 Mar 2014	<u>445.83</u>

BANK RECONCILIATION

Balance per statement 31/3/2014	3,250.36
Less: o/s Cheques - per schedule	(2,804.53)
	<u>445.83</u>

DEPOSIT ACCOUNT RECONCILIATION

Balance B/Fwd 1 April 2013	168,639.49
Transfers - In	50,000.00
Transfers - Out	(200,000.00)
Interest Received	85.03
Balance C/Fwd 31 March 2014	<u>18,724.52</u>

NEWBURY BUILDING SOCIETY

Balance B/Fwd 1 April 2013	-
Transfers - In	200,000.00
Transfers - Out	-
Interest Received	-
Balance C/Fwd 31 March 2014	<u>200,000.00</u>