

Local council name: COLKIRK PARISH COUNCIL**Notice of appointment of date for the exercise of public rights****Accounts for the year ended 31st March 2017**The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: <u>4 JUNE 2017</u> (a)	(a) Insert date of placing of this notice on your website.
2. Each year the Council's/Meeting's (b) Annual Return is audited by an auditor appointed by Public Sector Audit Appointments Limited. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2017 these documents will be available on reasonable notice on application to:	(b) Delete as appropriate.
(c) <u>CHARLES BRINDLEY, CLERK</u> <u>SPRINGFIELD, FRANSHAM RD</u> <u>BEESTON, PE32 2LZ</u> <u>TEL (01328) 701425</u>	(c) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.
commencing on (d) <u>5 JUNE 2017</u>	
and ending on (e) <u>14 JULY 2017</u>	(d) And (e) The inspection period must include 3 July 2017 to 14 July 2017 inclusive and be 30 working days in total.
3. Local Government Electors and their representatives also have: <ul style="list-style-type: none"> the opportunity to question the auditor about the accounts; and the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Council/Meeting (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p>	(f) Delete as appropriate
4. The audit is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your audit is being carried out by:	
Mazars LLP, Aykley Heads, Durham, DH1 5TS	
5. This announcement is made by (g) <u>CHARLES BRINDLEY, CLERK</u>	(g) Insert name and position of person placing the notice

Councils' Accounts: A Summary of Public Rights

The basic position

By law any interested person has the right to inspect a council's/meeting's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) have additional rights to ask the appointed auditor questions about the council's accounts or object to an item of account contained within them.

The right to inspect the accounts

When your council has finalised its accounts for the previous financial year it must advertise that they are available for people to inspect. Having given the council reasonable notice of your intentions, you then have 30 working days to look through the accounting statements in the Annual Return and any supporting documents. By arrangement, you will be able to inspect and make copies of the accounts and the relevant documents. You may have to pay a copying charge.

The right to ask the auditor questions about the accounts

You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the council's policies, finances, procedures or anything else not related to the accounts. Your questions must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the council has done, or an item in its accounts, is lawful or reasonable.

The right to object to the accounts

If you think that the council has spent money that it should not have, or that someone has caused a loss to the council deliberately or by behaving irresponsibly, you can request the auditor to apply to the courts for a declaration that an item of account is contrary to law. You do this by sending a formal 'notice of objection' to the auditor at the address below. **The notice must be in writing and copied to the council.** In it, you must tell the auditor why you are objecting and what you want the auditor to do about it. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

You may also object if you think that there is something in the accounts that the auditor should discuss with the council or tell the public about in a 'public interest report'. You must follow the same procedure as outlined in the previous paragraph. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for his/her decision and you cannot appeal to the courts. More information is available on the National Audit Office website (see contact details below).

You may not use this 'right to object' to make a personal complaint or claim against your council. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or your solicitor. You may also be able to approach the Standards Committee of your local principal authority if you believe that a member of the council has broken the Code of Conduct for Members.

What else you can do

Instead of objecting, you can give the auditor information that is relevant to his/her responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the council runs its services. You should make it clear that you are providing information rather than making a formal objection. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of any subsequent investigation, but will usually tell you the outcome.

A final word

Councils, and so local taxpayers, must meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved. The auditor will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

Who should you contact?

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication **Council Accounts – a guide to your rights** are available by calling the National Audit Office on 020 7798 7000 or downloading from the website <https://www.nao.org.uk/>

If you wish to contact your Council's appointed external auditor please write to:

Cameron Wadell, Mazars LLP, Aykley Heads, Durham, DH1 5TS

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

COLKIRK PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

	Agreed		Yes means that this smaller authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	YES		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	YES		has only done what it has the legal power to do and has complied with proper practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	YES		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	YES		considered the financial and other risks it faces and has dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	YES		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	YES		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	YES		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	NA
			NA

This annual governance statement is approved by this smaller authority on:

09/05/2017

and recorded as minute reference:

17/057

Signed by Chair at meeting where approval is given:

Charlie Jones

Clerk:

GPB-dly

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2016/17 for

Enter name of
smaller authority here:

COLKIEK PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2017 £	
1. Balances brought forward	9118	9627	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. (+) Precept or Rates and Levies	7000	7000	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3547	5947	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	2358	2425	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 smaller authority's borrowings (if any).
6. (-) All other payments	7680	10109	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	9627	10040	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
8. Total value of cash and short term investments	9627	10040	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 long term investments and assets	423354	423354	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

GPB-dly
Date 09/05/2017

I confirm that these accounting statements were approved by this smaller authority on:

09/05/2017
and recorded as minute reference:

17/057
Signed by Chair at meeting where approval is given:
Chloe Jones

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

COLKIRK PARISH COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit

ANDREW STEWART

Signature of person who carried out the internal audit

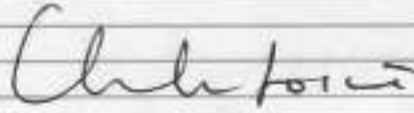
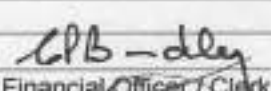
Andrew Stewart

Date

7.11.17

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

Colkirk Parish Council		
Receipts and Payments Summary		
Receipts	Year ended 31st March 2017	Year ended 31st March 2016
	£	£
Balance brought forward at 1st April	9627.44	9118.73
Add total receipts	12947.36	10546.93
Subtotal	22574.80	19665.66
Less total payments	12534.38	10038.22
	10040.42	9627.44
These cumulative funds are represented by:		
Current account No: 40273015 at Barclays Bank, Fakenham	5615.01	
Business Premium Account No: 13151727 at Barclays Bank, Fakenham	4425.41	
Less outstanding Payments	0.00	
Plus outstanding Receipts	0.00	
Total	10040.42	
The above statement represents fairly the financial position of the authority as at 31st March 2017 and reflects its receipts and payments during the year.		
Signed: 		
Chairman		
Signed: 		
Responsible Financial Officer / Clerk		

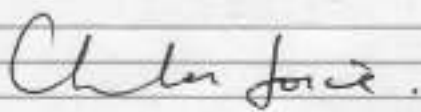
Colkirk Parish Council

Summary receipts and payments account for the year ending 31st March 2017

Receipts	Year ended 31st March 2017 £	Year ended 31st March 2016 £
Precept	7000.00	7000.00
Allotments	200.00	225.00
Allotment deposits	0.00	5.00
Playing Field	1975.00	0.00
Other Receipts	1998.53	318.17
Interest	1.65	2.24
Bottle Bank Revenue	384.56	415.28
LCTS Grant	287.00	393.79
VAT	734.34	604.20
VAT claimed on behalf of Village Hall	366.28	1583.25
Total Receipts	12947.36	10546.93

Payments	Year ended 31st March 2017 £	Year ended 31st March 2016
General Administration	9279.98	7823.31
Allotments	0.00	25.53
Campyng Land	0.00	0.00
Playing Field	1683.56	0.00
Grants	750.00	606.13
s137 Contributions	454.56	0.00
VAT repaid to Village Hall	366.28	1583.25
Total Payments	12534.38	10038.22

**"I certify that the accounts were formally approved at the council meeting of
9th May 2017**

Signed: 
Chairman

Signed: 
Responsible Financial Officer

Colkirk Parish Council		
General administration is made up as follows:		
General Administration	Year ended 31st March 2017	Year ended 31st March 2016
	£	£
Electricity - street lighting and maintenance	494.79	608.31
Insurance	695.14	685.88
NALC Subscription	137.32	129.64
Grounds Maintenance	3428.53	3359.62
Poppy wreath and donation	0.00	70.00
Audit Fee	120.00	120.00
Clerks Salary and Expenses	2754.26	2522.54
Tax Rebate - clerk	1158.54	0.00
Play Safety Inspection	92.40	88.80
Web space and domain name	45.00	56.73
Repairs to play equipment	354.00	0.00
Election Charge	0.00	75.00
Repairs to War Memorial	0.00	106.79
Total	9279.98	7823.31
Allotments		
Replacement Padlock	0.00	25.53
Playing Field		
Anglian Water Supply	53.44	0.00
Insurance	64.18	0.00
Grounds Maintenance	1565.94	0.00
Grants		
Payments re playing field	0.00	606.13
Awards 4 All paid to Village Hall Management Committee	750.00	0.00
s137 Contributions		
British Legion Donation	70.00	0.00
East Anglian Children's Hospice (EACH)	384.56	0.00
VAT repaid to Village Hall	366.28	1583.25
TOTAL EXPENDITURE	12534.38	10038.22
Section 137 Payments		
Section 137 of the Local Government Act 1972 enables parish councils to spend up to the product of £7.42 per head of electorate for the benefit of people in the area on activities or projects not specifically authorised by other powers. The payments made by this Council in the year ended 31st March 2017 are shown above		

Colkirk Parish Council		
Supporting statement for the year ended 31st March 2017		
Assets	Year ended 31st March 2017	Year ended 31st March 2016
	£	
a) Movements in the year: during the year the following assets were purchases	Nil	Nil
b) The following assets were disposed of:	Nil	Nil
c) At 31st March, the following assets were held:		
Village Hall, valued at	385000.00	385000.00
Campyng Land	1000.00	1000.00
Playing Field	1000.00	1000.00
War Memorial	1000.00	1000.00
Allotments (Community Asset nominal value)	1000.00	1000.00
Play Equipment	29218.00	29218.00
Staging	5136.50	5136.50
Total	423354.50	423354.50
	Year ended 31st March 2017	Year ended 31st March 2016
	£	£
Borrowings		
At the close of business on 31st March, the following loans to the Council were outstanding	Nil	Nil
Leases		
At the close of business on 31st March, the following leases were in operation:	Nil	Nil
Debts outstanding		
At 31st March, the following debts due to the Council were outstanding	Nil	Nil
Tenancies		
During the year there were no Agricultural Tenancies held.	Nil	Nil

Colkirk Parish Council		
Bank Reconciliation for the year ended 31st March 2017		
Prepared by Charles Brindley (Clerk)		
Balance per bank statements		
Current Account		5010.01
Business Saver Account		4425.41
Sub Total		10040.42
Plus unpresented receipts		0.00
Less unpresented cheques		0.00
Net Balances as at 31.03.17		10040.42
The net balances reconcile to the Cash Book for the year as follows:		
Cash Book		
Opening Balance at 01.04.16		9627.44
Add Receipts in the Year		12947.36
Less Payments in the Year		12534.38
Closing balance per cash book at 31.03.17		10040.42
Reserves Position for the year ended 31st March 2017		
General Fund		3646.94
Earmarked Reserve Funds		
Recreation		842.28
Allotments		3884.76
Playing Fields		291.44
Village Hall Roof		1000.00
Elections		375.00
Total Reserves		10040.42