

# APPENDIX 5

## Kirton & Falkenham Parish Council PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS ACCOUNTS FOR THE YEAR ENDED 31 March 2016

Local Audit And Accountability Act 2014  
Accounts and Audit Regulations 2015 (SI 2015/234)

Kirton & Falkenham Parish Council's annual return needs to be reviewed by an external auditor appointed by Public Sector Audit Appointments Limited. Any person interested has the right to inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers and receipts and other documents relating to those records or documents.

These documents for Kirton & Falkenham Parish Council are to be made available on reasonable notice by application between the hours of 10 a.m and 5 p.m on working days (excluding public holidays).

Commencing on 10 June 2016  
And  
Ending on 21 July 2016

If you wish to view them then please contact the named smaller authority representative:

Name C. A. SHAW  
Position in Smaller Authority CLERK  
Address 17 GRAYS ORCHARD  
KIRTON IPSWICH  
SUFFOLK IP10 0RE  
  
Phone number 01394 448 783

Local electors and their representatives have rights to question the auditor about the accounts and object 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 smaller authority. The auditor can be contacted at the address below for this purpose during the inspection period which commences on **10 June 2016** and ends on **21 July 2016**.

The smaller authority's annual return is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice.

The appointed auditor of Kirton & Falkenham Parish Council is:

BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, SO14 3TL  
Telephone: 023 8088 1941

# APPENDIX 6

## Councils' Accounts: A Summary of Electors' Rights

### *The basic position*

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

### *The right to inspect the accounts*

When your smaller authority has finalised its accounts for the previous financial year it must make them available for inspection. Smaller authorities must tell the public including advertising this on their website that the accounts and related documents are available to inspect. You then have 30 working days to look through the accounting statements in the annual return and any supporting documents. The 30 day period must include a common period of inspection, the first 10 working days of July during which all smaller authorities accounts are available to inspect. This will be 1-14 July 2016 for 2015/16 accounts. 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 smaller authority's policies, finances, procedures or anything else not related to the accounts. Your question must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the smaller authority has done, or an item in its accounts, is lawful or reasonable. You can only ask the auditor questions during the period for the exercise of public rights.

### *The right to object to the accounts*

If you think that the smaller authority has spent money that they shouldn't have, or that someone has caused a loss to the smaller authority deliberately or by behaving irresponsibly, you can object to an item of account by sending a formal 'notice of objection' to the auditor, to the address below. The notice must be in writing. 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 smaller authority or tell the public about in a 'public interest report'. **You must give your reasons in writing** to the auditor at the address below and send a copy to the smaller authority no later than the end of the period for the exercise of public rights. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for their decision and you cannot appeal to the courts.

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take these complaints to your local Citizens' Advice Bureau, local Law Centre or a solicitor.

### *What else you can do*

Instead of objecting, you can give the auditor information that is relevant to their 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 smaller authority runs its services. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of their investigation, but they will usually tell you the outcome.

### *A final word*

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

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 from the National Audit Office's website.

If you wish to contact your smaller authority's appointed external auditor please write to: BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, Hampshire SO14 3TL.

# Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of  
smaller authority here:

KIRTON & FALKENHAM 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 2016, 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.	✓			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.	✓			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.	✓			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.	✓			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.	✓			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.	✓			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.	✓			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.	✓			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	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
			✓	

This annual governance statement is approved by this smaller authority and recorded as minute reference:

b) Finance Annual Return

dated

06/06/16

Signed by:

Chair

*[Signature]*

dated

06/06/16

Signed by:

Clerk

*[Signature]*

dated

06/06/16

\*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 2015/16 for

Enter name of smaller authority here:

KIRTON & FALKENHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	33608	31789	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	14971	14995	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2743	3130	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	4003	4135	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	15530	18819	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	31789	26960	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	31789	26960	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	RESTATED 7078 <del>283322</del>	7078	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority 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. (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 2016 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

*S. A. Khan*

Date

06/06/16

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

6 June 2016

and recorded as minute reference:

b) Finance i) Annual Return

Signed by Chair of the meeting approving these accounting statements.

*[Signature]*

Date

6/6/2016

**KIRTON & FALKENHAM PC**  
**Receipts and Payments Account for the year ended - 31 March 2016**

31 Mar 15		Receipts	31 Mar 16
33,608.09	Opening balance		31,788.65
14,971.45	Precept		14,995.00
1,210.58	VAT reclaimed		2,364.40
600.00	Grants		150.00
.00	Credits		.00
15.64	Bank interest		21.10
182.20	Misc		178.20
.00	Parish Plan		.00
733.88	Precept grant		415.87
17,713.75	<b>Total receipts</b>		<b>18,124.57</b>
		Payments	
2,024.97	Admin expenses		2,234.17
4,003.00	Salaries		4,132.00
5,407.28	Recreation Ground		6,295.76
1,075.00	Section 137/145		1,878.00
1,463.52	Environment		888.17
25.00	Training		270.00
115.00	Publicity		.00
.00	Subscriptions		515.00
259.67	Expenses Cl/Cnls		393.04
4,601.00	Community Projects		3,150.00
558.75	VAT paid		3,197.69
19,533.19	<b>Total payments</b>		<b>22,953.83</b>
		Receipts and Payments Summary	
33,608.09	Balance b/fwd at 1 April 2015		31,788.65
17,713.75	+ Total receipts		18,124.57
19,533.19	- Total payments		22,953.83
31,788.65	<b>Balance c/fwd at 31 Mar 2016</b>		<b>26,959.39</b>
	These funds are represented by		
4,816.32	Current account(s)		3,965.96
.00	Petty cash		.00
26,972.33	Deposit Account(s)		22,993.43
31,788.65			26,959.39

These accounts represent fairly the financial position of the authority as at 31 March 2016 and reflect its receipts and payments during the year

I certify that these accounts were approved at a meeting of  
 KIRTON & FALKENHAM PC held on 9 May 2016

Signed



Chairman

Date

9/5/16

RFO



Date

9/5/16

# KIRTON & FALKENHAM PARISH COUNCIL Year ended 31st March 2016

## SUPPORTING STATEMENT

### ASSETS

	Additional acquisitions	Cost
<b>a) Movements in the year</b>		<b>£18,285</b>
<b>b) Assets disposed of</b>		nil
<b>c) At 31st March following assets were held:</b>		
- Bus Shelter (historic cost)		1500
- Village Sign (historic cost)		230
- Village Green (historic cost)		1
- 11 sand bins (historic cost)		839
-6 Dog bins bins		962
- Tree lights/safet (historic cost)		897
- Notice board		717
- No Parking signs"		150
- Cashbook software		60
Epson BX300F printer/copier		58
Dell laptop computer (nominal value)		1
Lenovo laptop + Harddrive		500
2 Picnic tables		938
Defibrillator (historic cost)		1200
- Recreation Ground (nominal value)		1
- Recreation Ground pavilion		222000
- Pavilion furniture/games equip/security camera (historic costs)		7665
-Recreation Ground play equipment (historic cost)		38600
Litter bin for Recreation Ground		337
Memorial plaque		30
Jubilee beacon		196
Zip Wire		3750
Exercise equip X 6		5400
Safety matting		2550
2 Picnic tables		940
5-a-side facility		15100
Goal store		1985
<b>Total</b>		<b><u>£306,607</u></b>

### DEBTS OUTSTANDING

VAT to be recovered for the period	Parish Council	3160.31
	<b>Total</b>	<b><u>£3,160.31</u></b>

### S137/S142/S145/Community Projects

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £7.36 for the benefit of people in the area on activities or projects not specifically authorised by other powers.

The limit for this council for the period 1st April 2015 to 31st March 2016 is 1067 x 7.36 = £7853

<u>Payee</u>	<u>Nature of payment</u>	<u>£</u>
Suffolk Accident & Rescue	Grant	200.00
Guide dogs for the Blind	Grant	178.00
CAB Felixstowe	Grant s142	200.00
Disability Advice Service	Grant s142	100.00
Avenues Group East	Grant	200.00
Headway	Grant	100.00
MAGPAS	Grant	200.00
EA Air Ambulance	Grant	200.00
Ipswich Hospital	Grant	100.00
Ipswich Hospice	Grant	200.00
Homestart	Grant	100.00
AgeUK Suffolk	Grant	100.00
Recreation Ground	Comm proj	2000.00
Village Hall	Comm proj	500.00
Toddler Group	Comm proj	500.00
Kirton PCC	Comm proj	<u>150.00</u>
	<b>Total</b>	<b>£5,028.00</b>

**RESERVES** Opening balance Transfer to Transfer from Closing balance

The following earmarked reserves were held by the Council during the period

	01/04/2015			31/03/2016
Recreation Gr.	£658.58	£4.94	Nil	<b>£663.52</b>
Village Green	£448.70	£3.37	Nil	<b>£663.52</b>
Parish Plan				<b>£399.49</b>

**BORROWINGS, LEASES, AGENCY WORK, PENSIONS, TENANCIES, CAPITAL RESERVES, CONTINGENT LIABILITIES**

COPIES OF THE ACCOUNTS ARE AVAILABLE ON REQUEST FROM

THE CLERK (Tel 01394 448 783) AT A REASONABLE CHARGE

1				
838				
862				
897				
717				
150				
80				
58				
1				
500				
838				
1200				
1				
222000				
7865				
38800				
337				
30				
198				
3750				
5400				
2550				
940				
15100				
1885				
<b>£308,807</b>				

DEBTS OUTSTANDING	
VAT to be recovered for the period	
Parish Council	3160.31
<b>Total</b>	<b>£3,160.31</b>

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £7.38 for the benefit of people in the area on activities or projects not specifically authorised by other powers.

Payee	Nature of payment	£
Suffolk Accident & Rescue	Grant	200.00
Guide dogs for the Blind	Grant	178.00
CAB Felixstowe	Grant £142	200.00
Disability Advice Service	Grant £142	100.00
Avenues Group East	Grant	200.00
Headway	Grant	100.00
MACPAS	Grant	200.00
EA Air Ambulance	Grant	200.00
Ipswich Hospital	Grant	100.00
Ipswich Hospice	Grant	200.00
Homestar	Grant	100.00
AgeUK Suffolk	Grant	100.00
Recreation Ground	Comm proj	2000.00
Village Hall	Comm proj	500.00
Toddler Group	Comm proj	500.00
Kithon PCC	Comm proj	150.00
<b>Total</b>		<b>£5,028.00</b>

# KIRTON & FALKENHAM PARISH COUNCIL

## NS&I REPAIR & REPLACEMENT FUNDS

1st April 2015 to 31st March 2016

	<u>Recreation Ground</u>	<u>Village Green</u>
	£ p	£ p
Balances carried forward 1st April 2015	658.58	448.70
	-----	-----
Interest	658.58	448.70
Withdrawals	4.94	3.37
	nil	nil
	-----	-----
<b>Balance c/f</b>	<b>£663.52</b>	<b>£452.07</b>

## RECEIPT & PAYMENTS ACCOUNT Year ended 31st March 2016: 2016

Brought Forward	Payments	Income
	£	£
	22953.83	18124.57
<b>Balances 1st April 2015</b>		
Current Account		4816.32
Business Premium Account		25865.05
Village Green PO a/c		448.7
Recreation Ground PO a/c		658.58
		-----
		31788.65
<b>Balances 31st March 2016</b>		
Current Account	4246.17	
Business Premium Account	21877.84	
Village Green PO a/c	452.07	
Recreation Ground PO a/c	663.52	27239.60
	-----	

## BANK RECONCILIATION

Unpresented Cheques	101329	15.00
	101331	265.21
	<b><u>50193.43</u></b>	<b><u>50193.43</u></b>