

This page is part of Section 3 - External auditor certificate and opinion 2016/17

Fleckney Parish Council

External Auditor Report for the year ended 31 March 2017

Matters reported

Trust funds

The Authority is the sole managing trustee of the Fleckney Parish Council Playing Field Charity. As the sole trustee the Authority is responsible for managing any income, expenditure and assets the charity may have. These do not belong to the Authority and as such should be kept completely separate from their accounts.

While the Authority has excluded income and expenditure relating to the charity from the Accounting Statements at Section 2 of the Annual Return, the charity does not have its own bank account. The Authority has confirmed that all income and expenditure incurred by the charity passes through the Authority's bank accounts. The Authority has failed to fulfil all of its responsibilities as a sole managing trustee. In our opinion, the correct response to Assertion 9 in Section 1 should be 'No'.

The Authority should seek professional legal advice moving forward to correct this issue.

Other matters not affecting our opinion which we wish to draw to the attention of the authority

None

Grant Thornton UK LLP

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Date *19 September 2017*

Our ref LCS090