

**KIRKINGTON PARISH COUNCIL**  
**NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE**  
**EXERCISE OF PUBLIC RIGHTS**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**The Accounts and Audit Regulations 2015 (SI 2015 No.234)**  
**The Local Audit and Accountability Act 2014**

NOTICE	NOTES
<p>1. Date of announcement <u>8 MAY 2017</u> (a)</p>	<p>(a) Insert date of publishing of this Notice</p> <p>Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice.</p>
<p>2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:</p> <ul style="list-style-type: none"> <li>• <b>Inspection:</b> Any persons interested may inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them. For the year ended 31 March 2017 these documents will be available during the period specified in paragraph 4 on reasonable notice on application to the person in paragraph 3 below.</li> <li>• <b>Questions and objections</b> to the external auditor: Local Government electors and their representatives have rights to: <ul style="list-style-type: none"> <li>• question the auditor about the accounting records: and</li> <li>• object to the accounts or any item in them. Written notice of an objection must be given to the external auditor and a copy sent to the Authority. Objections must concern a matter of which the external auditor could make a public interest report or apply for a declaration that an item of account is unlawful.</li> </ul> </li> </ul> <p>The auditor can be contacted at the address in paragraph 5 below for this purpose.</p>	<p>Other documents must also be published with this Notice:</p> <ul style="list-style-type: none"> <li>o approved Annual Governance Statement</li> <li>o approved Accounting Statements</li> <li>o Declaration of status of accounts</li> </ul>
<p>3. Person to which you can apply to inspect the accounts (b)</p> <p>Name: <u>I. WOOLRIDGE</u></p> <p>Position: <u>TREASURER</u></p> <p>Address: <u>OLD FORGE COTTAGE, MAIN ST. KIRKINGTON</u></p> <p>Tel no: <u>01656 816576</u></p> <p>Email: <u>IWOOLRIDGE@AOL.COM</u></p>	<p>(b) Insert name, position, address and contact details such as telephone and email of the Clerk or other person to which any person may apply to inspect the accounts, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents</p>
<p>4. Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 <u>working</u> days: (Accounts and Audit Regulations 2015, Regulation 15(1))</p> <p>commencing on (c) <u>19 JUNE</u> 2017</p> <p>and ending on (d) <u>28 JULY</u> 2017</p>	<p>Publics rights are set out in the Accounts and Audit Regulations 2015</p> <p>(c) The commencement date is treated as being the day following the publication of this notice and other documents as noted at (a) above. (Regulation 15(3))</p> <p>(d) The period for exercise of public rights between (c) and (d) must be a single period of 30 <b>working days</b> (Regulation 14(1)) and must include the <b>first 10 working days of July</b>. Exclude weekends and public holidays. (Reg. 15(1)(b))</p>
<p>5. Your appointed auditor is:</p> <p>Grant Thornton UK LLP (for the attention of Mark Heap)</p> <p>Royal Liver Building, Liverpool L3 1PS Tel: 0151 224 7200</p>	



# Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of  
smaller authority here:

KIRKINGTON 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	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
		NA	

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

08/05/2017

and recorded as minute reference:

#13 (iv) (a)

Signed by Chair at meeting where approval is given:

A. M. T. W. J. H.

Clerk:

H. C. A. C. A.

\*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

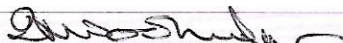
Enter name of  
smaller authority here:

KIRKINGTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	4,838	4,635	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	4,700	5,300	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	402	15,390	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	1,451	1,023	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	3,854	3,936	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	4,635	20,366	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	4,635	20,366	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	NIL	NIL	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:



Date

08/05/2017

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

08/05/2017

and recorded as minute reference:

#13 (iv)(b)

Signed by Chair at meeting where approval is given:

A.M. Twiss



# Annual internal audit report 2016/17 to

Enter name of  
smaller authority here:

KIRKINGTON 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.	Yes	No	Not applicable
			N/A

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 PETER RICHARD DAVIS

Signature of person who carried out the internal audit P. R. Davis Date 28/4/17

\*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).

# KIRKLINGTON PARISH COUNCIL - Accounts for Period 1 April 2016 to 31 March 2017

Date	Current A/c		Deposit A/c	
	Dr	Cr	Dr	Cr
31/03/2016 <b>Opening Balances (per Bank Statements)</b>	342.87		4,522.89	
Checks unpresented		230.75		
0001 21/04/2016 Precept - Installment 1 to current a/c	2,650.00			
0002 30/04/2016 Misc Payment In to C/A	66.00			
0003 30/04/2016 Deposit account interest (Apr)			0.18	
0004 04/05/2016 CIL from NSDC	15,218.18			
0005 09/05/2016 Clerk expenses for Apr16		77.06		
0006 09/05/2016 Kirklington School - Councillor Donation(2015/16)		400.00		
0007 09/05/2016 Came & Co KPC Insurance		288.16		
0008 19/05/2016 CIL Transfer to Dep A/C		15,218.18	15218.18	
0009 06/06/2016 Clerk expenses for May 16		86.11		
0010 30/06/2016 Clerk expenses for June 16		70.63		
0011 30/06/2016 Deposit account interest (May-Jun)			1.26	
0012 04/07/2016 NALC - Councilor Training		50.00		
0013 05/09/2016 Clerk expenses for Jul/Aug 16		98.17		
0014 21/04/2016 Precept - Installment 2 to current a/c	2,650.00			
0015 30/09/2016 Deposit account interest (Jul-Sep)			2.48	
0016 05/10/2016 Clerk expenses for Sep 16		111.91		
0017 07/11/2016 Clerk expenses for Oct 16		92.00		
0018 07/11/2016 Village Hall - Room Hire (Apr-Dec)		210.00		
0019 07/11/2016 Village Hall - Donation - (lighting)		1,200.00		
0020 31/12/2016 Deposit account interest (Oct-Dec)			1.31	
0021 31/12/2016 Clerk expenses for Nov/Dec 16		131.71		
0022 31/12/2016 Church Xmas tree - R.Radford		50.00		
0023 31/01/2017 Clerk expenses for Jan17		97.51		
0024 31/01/2017 Village Hall - Room Hire (Dec-Mar)		90.00		
0025 31/01/2017 NALC - Annual Membership		83.73		
0026 06/02/2017 S.Broughton - School Tags - reimbursement		55.00		
0027 06/02/2017 Church - Groundworks		1,200.00		
0028 06/02/2017 Church - War Memorial		300.00		
0029 06/02/2017 Dcouncillor - Donation	100.00			
0030 27/02/2017 Clerk expenses for Feb17		106.25		
0031 31/03/2017 Clerk expenses for Mar17		160.25 *		
0032 31/03/2017 Deposit account interest (Jan-Mar)			0.49	
	20,684.18	20,176.67	15,223.90	0.00
Cheques unpresented		160.25 *		
<b>Closing Balances</b>	<b>779.88</b>		<b>19,746.79</b>	