

APPENDIX 5

Rothwell Town Council PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS ACCOUNTS FOR THE YEAR ENDED 31 March 2017

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

Rothwell Town 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 Rothwell Town Council are to be made available on reasonable notice by application between the hours of 1-00 pm and 5-00 pm on working days (excluding public holidays).

Commencing on 22 June 2017
And
Ending on 02 August 2017

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

Name MRS. C. E. MACKAY.
Position in Smaller TOWN CLERK AND
Authority RESPONSIBLE FINANCIAL OFFICER.
Address MARKET HOUSE
MARKET HILL
ROTHWELL
NN14 6BW.

Phone number 01536 715252 / 711086

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 **22 June 2017** and ends on **02 August 2017**.

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 Rothwell Town Council is:

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

ROTHWELL TOWN COUNCILACCOUNTS 2016-17

<u>Date</u>	<u>RECEIPTS</u>	
1.4.15	Balances Brought Forward:	
	General Account	15195.74
	Rothwell In Bloom Account	3945.60
	Petty Cash	48.41
7.4.16	Refund of Printing Charges	79.20
19.4.16	Precept	30000.00
21.4.16	Rothwell In Bloom – Hanging Baskets	562.50
30.4.16	Interest	2.20
5.5.16	Rothwell In Bloom – Hanging Baskets	187.50
12.5.16	Rothwell In Bloom – Hanging Baskets	112.50
31.5.16	Interest	3.61
30.6.16	Interest	3.33
30.7.16	Interest	3.29
5.8.16	Refund of VAT	773.48
22.8.16	KBC Grant Blythe Close Play Equipment	2500.00
31.8.16	Interest	3.30
30.9.16	Interest	3.26
31.10.16	Interest	3.26
3.11.16	KBC Christmas Lights Grant	2750.00
30.11.16	Interest	3.30
31.12.16	Interest	3.31
31.12.16	Rothwell In Bloom Interest	6.77
31.1.17	Interest	3.22
28.2.17	Interest	2.64
10.3.17	Repayment of overpaid Income Tax	112.36
21.3.17	Grant – Blythe Close Play Equipment	8000.00
31.3.17	Interest	2.68
		<hr/>
		£64311.46
		<hr/> <hr/>

ACCOUNTS 2016-17

<u>Date</u>	<u>PAYMENTS</u>	
12.4.16	Clerk's Salary	612.00
12.4.16	Cleaning Market House	40.80
12.4.16	Reimbursement for floor cleaner/polish	52.80
10.5.16	Clerk's Salary	612.00
10.5.16	Annual NCALC Subscription and Internal Audit	2087.27
10.5.16	Phone and Broadband	192.36
10.5.16	Cleaning Market House	40.80
14.6.16	Clerk's Salary	600.60
14.6.16	Income Tax & Employer's NI (3 months)	272.12
14.6.16	Reimbursement for Pipe Band for Civic Service	500.00
14.6.16	Town Mayor's half-yearly allowance	500.00
14.6.16	Room Hire for Annual Parish Meeting	10.00
14.6.16	Cleaning Market House	40.80
14.6.16	Tidying Library Garden	55.00
7.7.16	Printer/Copier Maintenance	26.12
12.7.16	Clerk's Salary	608.00
12.7.16	Cleaning Market House	40.80
12.7.16	Re-installing bench and notice board	336.00
12.7.16	Reimbursement for Gala lights and holders	174.00
23.7.16	Portrait of the Queen	25.00
9.8.16	Clerk's Salary	627.40
9.8.16	Cleaning Market House	40.80
9.8.16	Reimbursement for floor cleaner/polish	52.80
9.8.16	Phone and Broadband	198.16
13.9.16	Clerk's Salary	612.00
13.9.16	Income Tax & Employer's NI (3 months)	211.32
13.9.16	Cleaning Market House	40.80
13.9.16	Computer case and new hardware	50.00
13.9.16	External Audit	120.00
13.9.16	Horses for Civic Parade	600.00
13.9.16	Tidying Library Garden	25.00
11.10.16	Clerk's Salary	612.00
11.10.16	Cleaning Market House	40.80
11.10.16	Reimbursement for Domain Names Renewal	33.55
11.10.16	Refund for Hanging Basket	37.50
8.11.16	Clerk's Salary	612.00
8.11.16	Cleaning Market House	42.00
8.11.16	Phone and Broadband	211.87
8.11.16	Printer/Copier Maintenance	22.12
8.11.16	Refund of Overpayment by Borough Council	79.20
13.12.16	Clerk's Salary	612.00
13.12.16	Income Tax & Employer's NI	222.72
13.12.16	Cleaning Market House	42.00
13.12.16	Uploading PDF on Website	50.00
13.12.16	Emergency Vehicle Obstruction Signs	115.20
13.12.16	Wreath for Remembrance Sunday	25.00
13.12.16	Tidying Library Garden	340.00
13.12.16	Town Mayor's half-yearly allowance	500.00
16.12.16	Copier/Printer Maintenance	28.70

10.1.17	Clerk's Salary	612.00
10.1.17	Reimbursement for frame for Queen's photograph	21.49
10.1.17	Cleaning Market House	42.00
10.1.17	Large Envelopes	14.99
14.2.17	Clerk's Salary	612.00
14.2.17	New Festive Lights and Installation	5370.30
14.2.17	Cleaning Market House	42.00
14.2.17	Phone and Broadband	205.29
14.2.17	Plaque Engraving for Shield	11.90
14.2.17	PDF Uploads on Website	90.00
14.2.17	Insurance Premium	817.16
14.3.17	Clerk's Salary	612.00
14.3.17	Tax and Employer N I	222.72
14.3.17	Cleaning Market House	42.00
14.3.17	Re-print of Town Guide	2150.00
14.3.17	Norton Renewal	39.99
14.3.17	Repayment of overpaid Tax	112.36
14.3.17	Grant to Rothwell Youth Club	500.00
14.3.17	Copier/Printer Maintenance	18.26
14.3.17	Petty Cash	<u>374.65</u>
	Total Payments	24942.52
	Balances Carried Forward	
	General Account	34922.81
	Rothwell In Bloom Account	4412.37
	Petty Cash	33.76
		<hr/>
		£64311.46
		<hr/> <hr/>

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of smaller authority here:

ROTHWELL TOWN 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.	✓		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 on:

11-04-2017

and recorded as minute reference:

319

Signed by Chair at meeting where approval is given:

[Signature]

Clerk:

[Signature]

*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:

ROTHWELL TOWN COUNCIL

	Year ending		Notes and guidance				
	31 March 2016 £	31 March 2017 £					
1. Balances brought forward	18175	19190	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	20000	30000	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.				
3. (+) Total other receipts	4862	15121	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	9064	8385	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	14783	16557	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	19190	39369	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	19190	39369	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	24737	24737	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)	<table border="1"> <tr> <th>Yes</th> <th>No</th> </tr> <tr> <td></td> <td>✓</td> </tr> </table>		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.
Yes	No						
	✓						

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 09-05-2017

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

09-05-2017

and recorded as minute reference:

330

Signed by Chair at meeting where approval is given:



ROTHWELL TOWN COUNCIL

*Market House, Market Hill,
Rothwell, Northamptonshire NN14 6BW*

*Tel: (01536) 713252
Email: rothwell.council@gmail.com*

Your Ref:

Our Ref:

*Clerk:
Mrs C E Mackay
15 Desborough Road
ROTHWELL
Northamptonshire
NN14 6JG*

Tel: (01536) 711086

AUDIT 2017/17

ACCOUNTING STATEMENTS

Please note that the Accounting Statements are still unaudited and therefore could be subject to change.

Signed

C E Mackay – Clerk to Rothwell Town Council

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 3-14 July 2017 for 2016/17 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 **Local Authority 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.