

# NOTICE OF CONCLUSION OF AUDIT

(LOCAL AUDIT AND ACCOUNTABILITY ACT 2014  
ACCOUNTS AND AUDIT REGULATIONS 2015)

## FOR

### Beyton Parish Council

NOTICE is hereby given that the audit for the  
year ended 31 March 2017 was completed on

13 September 2017

and the accounts are now available for inspection by local electors  
in accordance with Section 25 of the Local Audit and Accountability Act 2014.  
The requisite information as defined by Section 13(1) of the Accounts and Audit  
Regulations 2015 is/is not\* displayed alongside this notice

(\* Please delete as necessary)

If the requisite information is not displayed alongside  
this notice, it is available for inspection by appointment.

To arrange a viewing please contact

P. LAMB  
01359-233288

between the hours of 0900 and 1000

Dated: 19-9- 2017

Signed: P. Lamb

(Responsible Financial Officer)

# Local Councils, Internal Drainage Boards and other Smaller Authorities in England

## Annual return for the year ended 31 March 2017

Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'\* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. **Smaller authorities must approve Section 1 before Section 2.**
- Section 3 is completed by the external auditor.

In addition, the internal audit report is completed by the smaller authority's internal audit provider.

**Each smaller authority must approve Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 2015.**

### **Completing your annual return**

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2017, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

**Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.**

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guide that can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.slcc.co.uk](http://www.slcc.co.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014



## Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of  
smaller authority here:

BEYTON 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.	✓		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
			✓

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

05/06/2017

and recorded as minute reference:

17/027

Signed by Chair at meeting where approval is given:

[Signature]

Clerk:

P. M. Lord

\*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:

BEYTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	12,305	11,139	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	9,505	9,570	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,280	7,228	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	3,658	3,655	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	-	-	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	5,093	13,879	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	11,139	10,203	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	11,139	10,203	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	36,258	36,258	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	-	-	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:

P M Laid

Date

05/06/2017

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

05/06/2017

and recorded as minute reference:

17/027

Signed by Chair at meeting where approval is given:

[Signature]

# SUMMARY OF AUDIT POINTS OUTSTANDING

F6 REYTON Dayton Parish Council

Date: 09 August 2017

By Letter  
Please ask for: Joe Bosence  
Please respond by: 23 August 2017

## Section 2

No. What is the audit point outstanding?

What is required to resolve the matter?

Why is this required?

Additional fee  
applicable Actioned

1 Fixed Assets (Box 9) has been stated at £36,258 however from the information received from the smaller authority it is apparent that item(s) have been purchased in the year that can be classed a fixed asset.

Please confirm why these assets have not been included on the smaller authority's asset register and in Box 9 of the annual return. — £1,000

If the assets are the property of the smaller authority then the annual return will need amendment. Please amend Box 9 2017 to £41,260.

Please ensure all amendments are initialised

These include the defibrillator, speed gun, SID, litter bins, grit bins and notice board.

The smaller authority must ensure that the value of its fixed assets is correctly stated in Section 2 of the Annual Return. The value of all fixed assets recorded in the fixed assets register should be shown at cost value (or a proxy cost should the purchase cost be unknown). Assets may comprise of land, buildings, plant and equipment, vehicles, notice boards, street furniture etc., property that will be of economic benefit to the council over a period substantially longer than one financial year. Assets which are held as community assets such as playing fields, war memorials etc should be included in the accounts at their historical cost or given a £1 value. This value of fixed assets should only change where there has been additions or disposals in the year.

Yes (1)

☐

Total additional fee: £30.00

## Key to additional fee:

- 1) - Annual return requires amendment
- 2) - Standard information not provided
- 3) - Previous request not actioned
- 4) - Additional work required
- 5) - Additional info required