

**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>June 11th 2017</u> (a)</p>	(a) Insert date of publishing of this Notice
<p>2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:</p> <ul style="list-style-type: none"> • Inspection: 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. • Questions and objections to the external auditor: Local Government electors and their representatives have rights to: <ul style="list-style-type: none"> • question the auditor about the accounting records: and • 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. <p>The auditor can be contacted at the address in paragraph 5 below for this purpose.</p>	<p>Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice.</p> <p>Other documents must also be published with this Notice:</p> <ul style="list-style-type: none"> ○ approved Annual Governance Statement ○ approved Accounting Statements ○ Declaration of status of accounts
<p>3. Person to which you can apply to inspect the accounts (b)</p> <p>Name: <u>JANEER SOMMERVILLE</u></p> <p>Position: <u>CLERK TO GUARLORD PARISH COUNCIL</u></p> <p>Address: <u>Denefield House Madresfold MALVERN WR13 5AP</u></p> <p>Tel no: <u>01684-561140</u></p> <p>Email: <u>Hele.guarlord@yahoo.com</u></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>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>June 12th</u> 2017</p> <p>and ending on (d) <u>July 21st</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 working days (Regulation 14(1)) and must include the first 10 working days of July. 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 Barrie Morris) Hartwell House, 55 – 61 Victoria Street, Bristol BS1 6FT Tel: 0117 305 7600</p>	
<p>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 website.</p>	

Local Audit and Accountability Act 2014 (c. 2) – to be displayed with Notice of date of commencement

26 Inspection of documents etc

- (1) At each audit of accounts under this Act, other than an audit of accounts of a health service body, any persons interested may—
- inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and
 - make copies of all or any part of those records or documents.
- (2) At the request of a local government elector for any area to which the accounts relate, the local auditor must give the elector, or any representative of the elector, an opportunity to question the auditor about the accounting records.
- (3) The local auditor's reasonable costs of complying with subsection (2) are recoverable from the relevant authority to which the accounts relate.
- (4) This section does not entitle a person—
- to inspect or copy any part of any record or document containing information which is protected on the grounds of commercial confidentiality, or
 - to require any such information to be disclosed in answer to any question.
- (5) Information is protected on the grounds of commercial confidentiality if—
- its disclosure would prejudice commercial confidentiality, and
 - there is no overriding public interest in favour of its disclosure.
- (6) This section does not entitle a person—
- to inspect or copy any part of any record or document containing personal information, or
 - to require any personal information to be disclosed in answer to any question.
- (7) Information is personal information if it identifies a particular individual or enables a particular individual to be identified (but see subsection (8)).
- (8) Information is not personal information merely because it relates to a business carried on by an individual as a sole trader.
- (9) Information is personal information if it is information about an officer of the relevant authority which relates specifically to a particular individual and is available to the authority because—
- the individual holds or has held an office or employment with that authority, or
 - payments or other benefits in respect of an office or employment under any other person are or have been made or provided to that individual by that authority.
- (10) For the purposes of subsection (9)—
- “the relevant authority” means the relevant authority whose accounts are being audited, and
 - payments made or benefits provided to an individual in respect of an office or employment include any payment made or benefit provided in respect of the individual ceasing to hold the office or employment.

27 Right to make objections at audit

- (1) This section applies if, at an audit of accounts under this Act other than an audit of accounts of a health service body, a local government elector for an area to which the accounts relate makes an objection to the local auditor which meets the requirements in subsection (2) and which—
- concerns a matter in respect of which the auditor could make a public interest report, or
 - concerns a matter in respect of which the auditor could apply for a declaration under section 28.
- (2) The requirements are that—
- the objection is made in writing, and
 - a copy of the objection is sent to the relevant authority whose accounts are being audited.
- (3) The local auditor must decide—
- whether to consider the objection, and
 - if the auditor does so, whether to take action within paragraph (a) or (b) of subsection (1) in response.
- (4) The local auditor may decide not to consider the objection if, in particular, the auditor thinks that—
- the objection is frivolous or vexatious,
 - the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates, or
 - the objection repeats an objection already considered—
 - under this section by a local auditor of the authority's accounts, or
 - under section 16 of the Audit Commission Act 1998 by an auditor appointed under that Act in relation to those accounts.
- (5) Subsection (4)(b) does not entitle the local auditor to refuse to consider an objection which the auditor thinks might disclose serious concerns about how the relevant authority is managed or led.
- (6) If the local auditor decides not to take action within paragraph (a) or (b) of subsection (1), the auditor may recommend that the relevant authority should instead take action in response to the objection.
- (7) The local auditor's reasonable costs of exercising functions under this section are recoverable from the relevant authority.

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

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

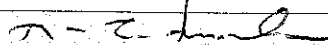
This annual governance statement is approved by this smaller authority on:

08/05/2017

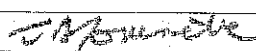
and recorded as minute reference:

19.8

Signed by Chair at meeting where approval is given:



Clerk:



*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.

GUARLFORD PARISH COUNCIL - FIGURES FOR 2016/17

INCOME	2015/2016	2016/2017	
Agency In Capital/Loans	0.00		
Other			
Charity Interest	0.00	0.00	
Consols Dividend	6.08	0.00	
Current Interest	0.00	0.00	
Deposit Interest	0.28	0.36	
Sale	0.00	0.00	
Sundry	41.84	129.95	Council tax grant
Total Other	48.20	130.31	
Precept	3958.16	3970.05	
VAT Refund	30.47	36.63	
Transfer from Deposit	0.00	0.00	
TOTAL INCOME	4,036.83	4,136.99	
EXPENSES			
Administration			
Atkinson and Co	75.00	270.00	New payroll providers fees
Audit fees	0.00	0.00	
Insurances	238.32	246.21	
Office Supplies	0.00	16.59	
Communications/Other	50.00	50.00	Grapevine
Salary Clerk	1,735.52	1,139.34	
HMRC	704.60	758.00	
Subscriptions	205.19	188.63	
Village Hall Hire	80.00	80.00	
Total			
Administration	3,088.63	2,748.77	
Agency Out Costs			
Churchyard	500.00	500.00	Annual grant
Other	35.23	89.98	Clerk's expenses
MHDC Election Expenses	26.49	0.00	
Repair	0.00	0.00	
Training	10.00	0.00	
Total Costs	571.72	589.98	
Loans	0.00	0.00	
Other payments			
S137	150.50	31.00	contribution to VAS

Village Hall	250	250.00	Annual grant
Total S137	400.50	281.00	
VAT Paid	36.63	77.13	
TOTAL EXPENSES	4,097.48	3,696.88	
TOTAL INCOME -EXPENSES	(60.65)	440.11	
BC/CF All Accounts	1658.39	1,597.74	
Carried Forward	1,597.74	2,037.85	

Annual Return Figures 2015/2016

Annual Return Figures 2016/2017

	2015/16	2016/2017
Balance Brought forward	1592 restated	1597
Annual Precept	3958	3970
Total other receipts	78	167
Staff Costs	2440	2003
Loan Interest	0	0
Total other payments	1591 restated	1693
Balance carried forward	1597	2038
Total cash Investments	1597	2038
Total fixed assets	0	0
Total borrowings	0	0

Note: These were calculated using the AR rounded figures and do not necessarily agree with the rounded actual figures.

Bank Year End Account Figures		
	2015/16	2016/2017
Stocks	0	0
Charity	108.64	108.64
Current	813.13	1252.88
Deposit	675.97	676.33
Carried Forward	1597.74	2037.85

Bank: Current balance less stocks 2,037.85

Chairman:	M G HUSKINSON	Date:	8.5.2017
Clerk/RFO:	J A JONESVILLE	Date:	8.5.2017

Annual Return Figures for 2016/17
And Statement of Variations

2015/16			2016/17	Explanation and Variation
1	Brought Forward	1592	1597	
2	Annual Precept	3958	3970	Precept amount net of Council Tax support Grant.
3	Total other receipts	78	167	Includes Council Tax support Grant
4	Staff costs	2440	2003	Decrease due to not having to pay any further tax due to Douglas Tonks defalcations. Agreed salary increase for Clerk.
5	Loan interest	0	0	No loans.
6	Total other payments	1591	1693	Increase due to payment of costs to payroll providers Atkinson and Co, accountants.
7	Balance carried forward	1597	2038	Increase due to matters referred to in 4 above.
8	Total cash investments	1597	2038	
9	Total fixed assets	0	0	No assets
10	Total borrowings	0	0	No borrowings

Bank Reconciliation for 2016/17

**Guarlford Parish Council Financial Year Ending
31st March 2017**

Prepared by: J A Sommerville Clerk and Responsible Financial Officer	<i>J A Sommerville</i>	Date: 8.5.2017
Approved by:	<i>M G Harrison</i> Chairman	Date: 8.5.2017

Balance Per Bank Statements at 31st March 2017

Current account:	1252.88	
Deposit account:	676.33	
Charity account	108.64	2037.85
Add: Unbanked cash at 31.3.2017		
No unbanked cash		0.00
Net bank balances at 31.3.2017		2037.85
Add: Investments		NIL
Total cash and investments at 31.3.2017		2037.85

Cash Books for 2016/17

Current Account

Opening balance	813.13
Add receipts in year	4136.63
Less payments in year	3696.88
Closing balance 31.3.2017	1252.88

Deposit Account

Opening balance	675.97
Add receipts in year	0.36
Closing balance 31.3.2017	676.33

Charity Account

Opening balance	108.64
Add receipts in year	0.00
Closing balance 31.3.2017	108.64

Add the value of investments At 31.3.2017	NIL
Total cash and investments at 31.3.2017	2037.85

Final Net Worth Report 2016/17

Accounts 31.3.17 Balance

Assets

Cash and Bank Accounts

PC Charity	108.64
PC Current	1252.88
PC Deposit	676.33
Totalling	2037.85

Total Cash and Bank Accounts	2037.85
Total Assets	0.00
Liabilities	0.00

Total	2037.85
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Less 1 unrepresented cheque (CPRE subscription)	36.00
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Net worth at 31.3.2017	2001.85
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INSERT NAME OF SMALLER AUTHORITY

DECLARATION OF STATUS OF PUBLISHED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

The Accounts and Audit Regulations 2015 (SI 2015 No.234)

1. The statement of accounts for QUALLFORD PARISH COUNCIL *
published today is unaudited and may be subject to change.

* insert name of Smaller Authority

2. Signed by:

Signature: J. M. [Signature]

Date: 11th June 2017

RESPONSIBLE FINANCIAL OFFICER