

**BELTON & MANTHORPE PARISH COUNCIL**  
**DECLARATION OF STATUS OF PUBLISHED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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

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

\* *insert name of Smaller Authority*

2. Signed by: MRS J. FOUNTAIN

Signature: J.F.

Date: 1st JUNE 2016

RESPONSIBLE FINANCIAL OFFICER

**BELTON & MANTHORPE PARISH COUNCIL**  
**NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE**  
**EXERCISE OF PUBLIC RIGHTS**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

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

**NOTICE**

1. Date of announcement 1<sup>ST</sup> JUNE 2016 (a)

2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:
- Any person interested has the opportunity to 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 2016 these documents will be available on reasonable notice on application to the person in paragraph 3 below.
  - Local Government 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 in paragraph 5 below for this purpose.

3. Person to which you can apply to inspect the accounts (b)

Name: MRS J. FOUNTAIN

Position: PARISH CLERK

Address: THE PADDOCK, HIGH ROAD, BARROWBY, GRANTHAM

Tel no: 01476 569 342

Email: janetfountain43@btinternet.com

4. Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 working days:

commencing on (c) Wednesday 3<sup>rd</sup> June 2016

and ending on (d) Tuesday 14<sup>th</sup> July 2016

5. Your appointed auditor is:

Mark Heap  
Grant Thornton UK LLP  
Royal Liver Building  
Liverpool L3 1PS  
Tel: 0151 224 7200

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.

## **Local Audit and Accountability Act 2014 (c. 2)**

### **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—
- (a) 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
  - (b) 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—
- (a) to inspect or copy any part of any record or document containing information which is protected on the grounds of commercial confidentiality, or
  - (b) to require any such information to be disclosed in answer to any question.
- (5) Information is protected on the grounds of commercial confidentiality if—
- (a) its disclosure would prejudice commercial confidentiality, and
  - (b) there is no overriding public interest in favour of its disclosure.
- (6) This section does not entitle a person—
- (a) to inspect or copy any part of any record or document containing personal information, or
  - (b) 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—
- (a) the individual holds or has held an office or employment with that authority, or
  - (b) 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)—
- (a) "the relevant authority" means the relevant authority whose accounts are being audited, and
  - (b) 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—
- (a) concerns a matter in respect of which the auditor could make a public interest report, or
  - (b) concerns a matter in respect of which the auditor could apply for a declaration under section 28.
- (2) The requirements are that—
- (a) the objection is made in writing, and
  - (b) a copy of the objection is sent to the relevant authority whose accounts are being audited.
- (3) The local auditor must decide—
- (a) whether to consider the objection, and
  - (b) 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—
- (a) the objection is frivolous or vexatious,
  - (b) the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates, or
  - (c) the objection repeats an objection already considered—
    - (i) under this section by a local auditor of the authority's accounts, or
    - (ii) 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 2015/16

We acknowledge as the members of:

Enter name of  
smaller authority here:

BELTON + MANTHORPE 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 2016, 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 and recorded as minute reference:

no. 6  
dated 25/05/16

Signed by:

Chair

*(Signature)*

dated

25/05/16

Signed by:

Clerk

*(Signature)*

dated

25/05/16

\*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 2015/16 for

Enter name of smaller authority here:

BELTON & HANTHORPE PARISH COUNCIL

	Year ending		Notes and guidance				
	31 March 2015 £	31 March 2016 £					
1. Balances brought forward	32123	29223	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	720	731	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.				
3. (+) Total other receipts	2005	4029	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	920	1020	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	4704	1737	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	29223	31226	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	29223	31226	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	3001	3001	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority as at 31 March				
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> <td>Yes</td> <td>No</td> </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 2016 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

JFA.

Date

25/05/16

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

25/05/16

and recorded as minute reference:

no. 6

Signed by Chair of the meeting approving these accounting statements.

IG Wilson.

Date

25/05/16

# Annual internal audit report 2015/16 to

Enter name of smaller authority here:

BELTON & HANTHORPE 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 2016.

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
			✓

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

JOHN ALAN JACKSON

Signature of person who carried out the internal audit

John A. Jackson

Date

15/04/2016

\*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).

### VARIANCES BOXES 2, 3, 4, 5, 6 & 9

	2015	2016	Variance + or - 2015 less 2014	Variance %	More or Less 15% YES/NO
	£	£	£		
BOX 2	720	731	+11	+1.5	NO
BOX 3	2005	4029	+2024	+ 100.9	YES
BOX4	920	1020	+100	+10.8	NO
BOX6	4704	1737	- 2967	-63	YES
BOX9	8001	8001	0	0	NO

### EXPLANATION OF SIGNIFICANT VARIANCES

BOX NO. 3	£
Figure in 2016 column	4029
Figure in 2015 column	2005
Variance	+2024

Reason	Amount £
<p><b>Reason 1.</b> In 2016 there was 1 x reservation of grave £1080, 1 x burial £1680, 1 x interment of ashes in grave already purchased £600 and 1 further inscription on monument £33 Totalling £3393 In 2015 there was 1 x burial £1680 and 2 x new monuments @ £104 £208 Totalling £1888 giving a variance of + £1505</p>	1505
<p><b>Reason 2.</b> VAT returns 2016 were £496.16 2015 were £ 25.50 Variance to nearest £ +£471</p>	471
<p><b>Reason 3.</b> Late payment of rent to the Parish Council for Constable Field (arable field owned by Belton &amp; Manthorpe Parish Council) by Pask Farms for 2014/15</p>	45
<p><b>Reason 4.</b> Precept for 2016 £731 Precept for 2015 £720</p>	11

### EXPLANATION OF SIGNIFICANT VARIANCES

<b>BOX NO. 6</b>	£
Figure in 2016 column	1737
Figure in 2015 column	4704
Variance	- 2967

Reason	Amount £
<b>Reason 1.</b> Burial Ground maintenance was higher this year. Laying plastic paving for pathway .	570
<b>Reason 2.</b> Purchase of Portable Reactive Road Sign for use in both Belton & Manthorpe.	2352
<b>Reason 3.</b> Fee to LCC for approval of sites for Reactive Road Sign	48



**BANK RECONCILIATION YEAR ENDED 31 MARCH 2016**

A	Balance on bank statement at 31 March 2016 Account No. 11414268 Current Account	166.68
B C	Outstanding Items Cheque No. 000400	-158.54
D	Petty Cash	0
E	Balance in Cheque Book	7.84

	Lloyds Bank, Grantham	£
A	Balance on bank statement at 31 March 2016 Account No. 11414 250 Savings Account	31218.53
B C	Outstanding Items	
D	Petty Cash	0
E	Balance in Bank Book	31218.53
<b>Total Amount in Both Accounts</b>		<b>31226.37</b>