

Smaller authority name: **Kimberley and Carleton Forehoe Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement 21st May 2018</b> (a)</p> <p><b>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</b></p> <p><b>Any person interested has the right to inspect and make copies of 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 must be made available for inspection by any person interested. For the year ended 31 March 2018, these documents will be available on reasonable notice by application to:</b></p> <p>(b) Catherine Moore, Parish Clerk Jubilee Farm, Fleggburgh Road, Rollesby, Norfolk NR29 5HH 01493 749918; kimberleyandcarletonforehoe@googlemail.com</p> <p>commencing on (c) <u><b>Monday 4 June 2018</b></u></p> <p>and ending on (d) <u><b>Friday 13 July 2018</b></u></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR 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 2015. The appointed auditor is:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b> <b>1 Westferry Circus</b> <b>Canary Wharf</b> <b>London E14 4HD</b> <b>(<a href="mailto:sba@pkf-littlejohn.com">sba@pkf-littlejohn.com</a>)</b></p> <p><b>5. This announcement is made by (e) Catherine Moore, Parish Clerk</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

# Explanation of variances – pro forma

Name of smaller authority: **Kimberley and Carleton Forehoe Parish Council**

County area (local councils and parish meetings only): **Norfolk**

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

<b>Section 2</b>	<b>2016/17 £</b>	<b>2017/18 £</b>	<b>Variance £</b>	<b>Variance %</b>	<b>Detailed explanation of variance (with amounts £)</b>
<b>Box 2</b> <i>Precept or Rates and Levies</i>	1,886	1,893	7	0.37	
<b>Box 3</b> <i>Total other receipts</i>	47	1,299	1,252	2663.83	£16.81 VAT refund received in year, no VAT refund in previous year. £1,250.00 grants received for village gateway scheme in 2017/18. £15.00 less council tax support grant received in 2017/18.
<b>Box 4</b> <i>Staff costs</i>	950	1,000	50	5.26	
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	0	0	0	0	
<b>Box 6</b> <i>All other payments</i>	764	2,015	1,251	163.74	£1,250 paid out for village gateway scheme
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	9,959	9,959	0	0	
<b>Box 10</b> <i>Total borrowings</i>	0	0	0	0	
<b>Explanation for 'high' reserves</b>	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:				

# Kimberley & Carleton Forehoe Parish Council

## Bank Reconciliation

**Financial year ending 31 March 2018**

Prepared by: Catherine Moore, Clerk/RFO

Date: 1st April 2018

**Balance per bank statements as at 31 March 2018**

Barclays Current Account	£	2,033.53	£	2,033.53
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Less: Unpresented cheques at 31 March 2018

Cheque number	296	£	5.00	£	5.00
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Net balances at 31 March 2018	£	2,028.53
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### Cashbook

Opening balance at 1 April 2017	£	1,851.75
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Add: Receipts	£	3,191.31
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Less: Payments	£	3,014.53
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Closing Balance 31 March 2018	£	2,028.53
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## Section 2 – Accounting Statements 2017/18 for

### Kimberley and Carleton Forehoe Parish Council

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	1,633	1,852	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	1,886	1,893	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	47	1,299	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	950	1,000	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	764	2,015	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	1,852	2,029	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	1,852	2,029	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	9,959	9,959	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	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.
		X	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

*Cemone* REQUIRED

Date 11/05/2018

I confirm that these Accounting Statements were approved by this authority on this date:

11/05/2018

and recorded as minute reference:

2018/05 REF-6

Signed by Chairman of the meeting where approval of the Accounting Statements is given

*[Signature]*



## Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

Kimberley and Carleton Forehoe Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for 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 2018, that:

	Agreed		Yes' means that this 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.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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 authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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 authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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	N/A
			✓

This Annual Governance Statement is approved by this authority and recorded as minute reference:

2018/05 REF 7.5

dated

11/05/2018

Signed by the Chairman and Clerk of the meeting where approval is given:

Chairman

 REQUIRED

Clerk

CEM CORE REQUIRED



## Annual Internal Audit Report 2017/18

### Kimberley and Carleton Forehoe Parish Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2018.

The internal audit for 2017/18 has been carried out in accordance with this 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 authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This 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.			NO PETTY CASH
G. Salaries to employees and allowances to members were paid in accordance with this 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.	✓		
<b>K. (For local councils only)</b>			
Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

21/04/18

Name of person who carried out the internal audit

ANNE ELIZABETH BARNES OR

Signature of person who carried out the internal audit

ANNE E. BARNES

Date

21/04/18

\*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, the annual internal audit report must explain why not (add separate sheets if needed).



## Certificate of Exemption

To be completed only by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2018, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2018 and a completed Certificate of Exemption is submitted notifying the external auditor.

### Kimberley and Carleton Forehoe Parish Council

certifies that during the financial year 2017/18, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2017/18: £3,191.31

Annual gross expenditure for the authority 2017/18: £3,014.53

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of £200 +VAT will be payable.

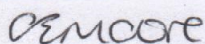
By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2014
- In relation to the preceding financial year (2016/17), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and submitted to the external auditor.

The Annual Internal Audit Report, Annual Governance Statement, Annual Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website\* before 2 July 2018. **By signing this certificate you are also confirming that this will be done.**

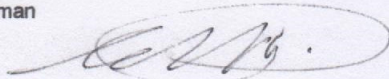
Signed by the Responsible Financial Officer



Date

11/05/2018

Signed by Chairman



Date

11/05/2018

Email

kimberleyandcarletonforehoe@googlemail.com

Telephone number

01493 749918

\*Published web address (not applicable to Parish Meetings)

kimberleyandcarletonforehoe.norfolkparishes.gov.uk

**This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.**

## Payments

Date	Payee	Details	cheque No.	Reconciled to Bank	Gross	Net	VAT	Subscriptions	Insurance	Audit Fees	Grass Cutting	Expenses	HR	Misc	S137
18-May-17	Kimberley PCC	Grass Cutting Grant	288	x	£ 175.00	£ 175.00					£ 175.00				
18-May-17	Carleton Foreh	Grass Cutting Grant	289	x	£ 175.00	£ 175.00					£ 175.00				
08-Sep-17	NCC	Parish Partnership	292	x	£ 1,250.00	£ 1,250.00								£ 1,250.00	
09-Mar-18	Zurich	Insurance	295	x	£ 167.44	£ 167.44			£ 167.44						



## **KIMBERLEY AND CARLETON FOREHOE PARISH COUNCIL ACTION PLAN 2017-18**

Kimberley and Carleton Forehoe Parish Council will publish an action plan annually in May. The Plan will be drawn from the budget which is set in November and from matters as they are raised by members of the public.

The Parish Council will continually review the action plan, and will add any matters as required through the year.

### **Kimberley and Carleton Forehoe Parish Council's objectives for 2017-18 are:**

- To continue good governance and management of Parish Council matters
- To ensure that meetings of the Council allow opportunities for members of the public to raise issues which will be discussed by the Council
- To consider and respond to all planning applications within the parish
- To support the clerk and councillors in training and development opportunities as identified
- To complete the Community Emergency Plan.
- To install the Village Gateway scheme for both villages
- To identify the best administrative set up for the Parish Council and respond to the Community Governance Review consultation at all opportunities.

## Budget 2017-18

Company to pay:-	Amount	Comments
Insurance	£175.00	Was £165.00 2016/17
Kimberley Graveyard Maintenance	£175.00	
Carleton Forehoe Graveyard Maintenance	£175.00	
Clerks Salary	£1,000.00	
Norfolk ALC	£87.50	Was £83.82 2016/17
External Audit Fees	£0.00	
Internal Auditor Fees	£40.00	
Fen Lease	£5.00	
Expenses (stamps etc)	£100.00	
Information Commissioner	£35.00	
Community Emergency Plan	£50.00	
Contingency	£82.00	
<b>TOTAL REQUIRED</b>	<b>£1,924.50</b>	

Grant	<b>£32.00</b>
Precept	<b>£1,892.50</b>
Tax Base	<b>61</b>
Band D Equivalent	<b>£31.02</b>
% increase / decrease	<b>1.99</b>