

APPENDIX 5

Neston 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)

Neston 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 Neston Town Council are to be made available on reasonable notice by application between the hours of 9 AM and 11.30 AM on working days (excluding public holidays).

Commencing on 05 June 2017
And
Ending on 14 July 2017

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

Name MRS A KUNAJ
Position in Smaller Authority RESPONSIBLE FINANCE OFFICER
Address NESTON TOWN HALL
HIGH STREET
NESTON
CHESHIRE CH164 9TR

Phone number 0151-336-3840

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 **05 June 2017** and ends on **14 July 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 Neston Town Council is:

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

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.

		<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>			
1		Current Account 65365395	0.00
2		Deposit Account	54,089.71
3		Mayor's Charity Account	0.00
4		Unity Trust bank current acc	180,788.53
5		Alto/FairFX Card	538.96
			235,417.20
<u>Other Bank & Cash Balances</u>			
		Cash Book Suspense Account	0.00
			0.00
			235,417.20
<u>Unpresented Payments</u>			
4	29/03/2017	INT	250.00
4	29/03/2017	INT	250.00
			500.00
			234,917.20
<u>Receipts not on Bank Statement</u>			
4	31/03/2017		722.40
			722.40
			235,639.60
<u>Closing Balance</u>			
<u>All Cash & Bank Accounts</u>			
		Current Bank A/c - 65365395	0.00
		Unity Trust current account	181,010.93
		Alto / FairFX Card	538.96
		Deposit Account	54,089.71
		Mayor's Charity A/c - 65452787	0.00
		Other Bank & Cash Balances	0.00
			235,639.60
			235,639.60

Summary Income & Expenditure by Budget Heading 31/03/2017

Month No : 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>Finance & General Purposes</u>						
Expenditure	82,237	48,832	62,141	13,309	0	13,309
Income	265,034	228,558	228,759	-201		
Net Expenditure over Income	-182,797	-179,727	-166,618	13,109		
<u>Planning & Environment</u>						
Expenditure	49,391	28,159	45,220	17,061	0	17,061
Income	13,409	3,000	500	2,500		
Net Expenditure over Income	35,981	25,159	44,720	19,561		
<u>Society & Culture</u>						
Expenditure	61,864	55,765	69,320	13,555	0	13,555
Income	1,141	938	0	938		
Net Expenditure over Income	60,722	54,827	69,320	14,493		
<u>Town Centre Committee</u>						
Expenditure	170,223	131,858	139,425	7,567	0	7,567
Income	150,378	108,687	108,010	677		
Net Expenditure over Income	19,845	23,171	31,415	8,244		
<u>Human Resources Committee</u>						
Expenditure	82,019	111,540	112,180	640	0	640
Income	0	0	0	0		
Net Expenditure over Income	82,019	111,540	112,180	640		
<u>EMR</u>						
Expenditure	0	0	104,553	104,553	0	104,553
Income	0	0	0	0		
Net Expenditure over Income	0	0	104,553	104,553		
<u>INCOME - EXPENDITURE TOTALS</u>						
Expenditure	445,733	376,154	532,839	156,685	0	156,685
Income	429,962	341,184	337,269	3,915		
Net Expenditure over Income	15,771	34,971	195,570	160,599		