

# Section 1 – Statement of accounts

CLOUGHTON

PARISH

COUNCIL MEETING

In completing the boxes below please explain any significant variances, including any difference between Box 7 and Box 8, on a separate sheet and send this to the external auditor together with a copy of your bank reconciliation as at 31 March 2007. See page 6 and the *Practitioners' Guide* for further guidance.

|   | Year ending          |                    | Notes and guidance for compilers   |
|---|----------------------|--------------------|--|
|   | 31 March 2006<br>£   | 31 March 2007<br>£ |  |
| 1 Balances brought forward                | 18323                | 18323              | Total balances and reserves at the beginning of the year as recorded in the council's financial records. Value must agree to Box 7 of previous year.   |
| 2 (+) Annual precept                      | 183<br>17952<br>2000 | 2600               | Total amount of precept received in the year.  |
| 3 (+) Total other receipts                | 7190                 | 7398               | Total income or receipts as recorded in the cashbook minus the precept. Includes support, discretionary and revenue grants.  |
| 4 (-) Staff costs                         | 1344                 | 1496               | Total expenditure or payments made to and on behalf of all council employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses. |
| 5 (-) Loan interest/capital repayments    | NIL                  | NIL                | Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).   |
| 6 (-) Total other payments                | 7475                 | 8012               | Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).  |
| 7 (=) Balances carried forward            | 18323                | 18813              | Total balances and reserves at the end of the year. (Must equal (1+2+3) - (4+5+6))   |
| 8 Total cash and investments              | 18323                | 18813              | The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March – to agree with bank reconciliation.   |
| 9 Total fixed assets and long term assets | 169739               | 151721             | The recorded book value at 31 March of all fixed assets owned by the council and any other long term assets e.g. loans to third parties.   |
| 10 Total borrowings                       | NIL                  | NIL                | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).   |

**Trust funds disclosure note** – the council acts as sole trustee for and is responsible for managing [a] trust fund[s]/assets. (Readers should note that the figures above do not include any trust transactions.)

NO

I certify that the statement of accounts contained in this annual return presents fairly the financial position of the council and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2007.

Signed by Responsible Financial Officer:

[Redacted Signature]

Date 25/4/07

I confirm that these accounts were approved by the council and recorded as council minute reference: 24/07c)

Date 14/05/2007

Signed by Chair of meeting approving council's accounts: [Redacted Signature]



Date 14/5/07

## Section 2 – Annual governance statement

We acknowledge as the members of CLOUGHTON PARISH COUNCIL MEETING our responsibility for the preparation of the statement of accounts and for the council's internal controls, and confirm, to the best of our knowledge and belief, with respect to the council's statement of accounts for the year ended 31 March 2007 in section 1, that:

|   | Agreed – Yes or No* | 'Yes' means that the council:  |
|---|---------------------|--|
| 1 we have approved the statement of accounts which has been prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.  | YES                 | prepared its statement of accounts in the way prescribed by law.   |
| 2 we have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.   | YES                 | made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.  |
| 3 we have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice which could have a significant financial effect on the ability of the council to conduct its business or on its finances. | YES                 | has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.   |
| 4 we have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.   | YES                 | has during the year given all persons interested the opportunity to inspect and ask questions about the council's accounts.  |
| 5 we have carried out an assessment of the risks facing the council and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.  | YES                 | considered the financial and other risks it faces in the operation of the council and has dealt with them properly.  |
| 6 we have maintained throughout the year an adequate and effective system of internal audit of the council's accounting records and control systems <b>and carried out a review of its effectiveness.</b>   | YES                 | arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the council <b>and reviewed the impact of this work.</b> |
| 7 we have taken appropriate action on all matters raised in reports from internal and external audit.   | YES                 | has responded to matters brought to its attention by internal and external audit.  |
| 8 we have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the council and, where appropriate have included them in the statement of accounts.                                  | YES                 | disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.   |
| <b>Trust funds</b> – in our capacity as the sole managing trustee we have discharged our responsibility in relation to the accountability for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.   | N/A                 | has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.  |

This annual governance statement is approved by the council and recorded as council minute reference

24/07/07 dated 14/05/2007  
 Signed on behalf of CLOUGHTON PARISH COUNCIL MEETING  
 Signed by: Chair  Date 14/5/07  
 Signed by: Clerk  Date 14/5/07

**\*Note:** Please provide explanations to the external auditor on a separate sheet for each 'No' response that has been given, and describe what action is being taken to address the weaknesses identified.

## Section 3 – External auditor’s certificate and opinion

### Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2007 of

CLOUGHTON PARISH COUNCIL/MEETING

### Respective responsibilities of the council and the auditor

The council is responsible for the preparation of the accounts in accordance with the requirements of the Accounts and Audit Regulations and for the preparation of an annual return which:

- summarises the council’s accounting records for the year ended 31 March 2007; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of our review of the annual return and supporting information, to report whether any matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

### External auditor’s report

(~~Except for the matters reported below~~)\* on the basis of our review, in our opinion the information contained in the annual return is in accordance with the Audit Commission’s requirements and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the council/meeting:

(continue on a separate sheet if required)

External auditor’s signature Mazars LLP

External auditor’s name Mazars LLP Date 30/8/2007

**Note:** The auditor signing this page has been appointed by the Audit Commission and is reporting to you that they have carried out and completed all the work that is required of them by law. For further information please refer to the Audit Commission’s publication entitled *Statement of Responsibilities of Auditors and of Audited Bodies*.