

Councils' Accounts: A Summary of Public Rights

The basic position

By law, any interested **person** has the right to inspect a council's/meeting's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) have additional rights to ask the appointed auditor questions about the Council's accounts or object to an item of account contained within them.

The right to inspect the accounts

When your council has finalised its accounts for the previous financial year it must advertise that they are available for people to inspect. Having given the Council reasonable notice of your intentions, you then have 30 working days to look through the accounting statements in the Annual Return and any supporting documents. 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 council's policies, finances, procedures or anything else not related to the accounts. Your questions must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the Council has done, or an item in its accounts, is lawful or reasonable.

The right to object to the accounts

If you think that the council has spent money that it should not have, or that someone has caused a loss to the council deliberately or by behaving irresponsibly, you can request the auditor to apply to the courts for a declaration that an item of account is contrary to law. You do this by sending a formal '*notice of objection*' to the auditor at the address below. **The notice must be in writing and copied to the council.** 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 Council or tell the public about in a '*public interest report*'. You must follow the same procedure as outlined in the previous paragraph. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for his/her decision and you cannot appeal to the courts. More information is available on the National Audit Office website (see contact details below).

You may not use this '*right to object*' to make a personal complaint or claim against your council. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or your solicitor. You may also be able to approach the Standards Committee of your local principal authority if you believe that a member of the council has broken the Code of Conduct for Members.

What else you can do

Instead of objecting, you can give the auditor information that is relevant to his/her 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 Council runs its services. You should make it clear that you are providing information rather than making a formal objection. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of any subsequent investigation, but will usually tell you the outcome.

A final word

Councils, and so local taxpayers, must meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved. The auditor will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

Who should you contact?

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 by calling the National Audit Office on 020 7798 7000 or downloading from the website <https://www.nao.org.uk/>

If you wish to contact your Council's appointed external auditor please write to:
Cameron Waddell, Partner, Mazars LLP,
local.councils@mazars.co.uk

NORTHFIELD MANAGEMENT COMMITTEE

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2024

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: 21st June 2024 (a) 2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2024 these documents will be available on reasonable notice on application to: (b) Mrs Helen Boden, (Treasurer) C/o Hartley Parish Council, The Parish Council Office, Hartley Library, Ash Road, Hartley, Longfield, Kent DA3 8EL. Tel: 01474 709441 Email: enquiries@hartleyparishcouncil.gov.uk commencing on (c) Monday 24th June 2024 and ending on (d) Friday 2nd August 2024 3. Local Government Electors and their representatives also have: - the opportunity to question the auditor about the accounts; and - the right to make objections 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 Authority (f). The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above. 4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by: Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk 5. This announcement is made by (e) Mrs A De Jager (Secretary) Mrs H Boden (Treasurer)	(a) Insert date of placing of this notice on your website. (b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts. (c)And (d) The inspection period must be 30 working days in total and commence no later than 1 July 2024. (e) Insert name and position of person placing the notice
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ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2024

Northfield Management Committee

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

TREASURER

Responsible Financial Officer

Date

14/6/24

I confirm that these accounts are approved by the
Council and recorded as council minute reference
MANAGEMENT COMMITTEE

4.5 (i)

Dated

17/6/24

Signed on behalf of the above Council (Chair)

MANAGEMENT COMMITTEE

Date

17.06.24

Last Year £

This Year £

General Notes for Guidance

1	Balances brought forward	29,082	28,955	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
3	(+) Total other receipts	7,400	6,496	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
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	7,527	17,777	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	28,955	17,674	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	28,611	16,754	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	919	3,273	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).

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

Section 1

Balance Sheet from accounting software

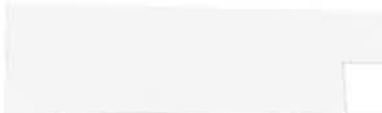
Signed and dated by Chair and Clerk

Yes/No

Section 2

NORTHFIELD MANAGEMENT COMMITTEE ANNUAL GOVERNANCE STATEMENT

	Agreed	
	Yes	No
1. As Members of the Northfield Management Committee it is our responsibility to ensure there is a sound system of internal control, including the preparation of accounting statements.	✓	
2. We confirm that to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 st March 2023, that:		
i) We have approved the receipt and payments accounts as presented in Section 1 of this Annual Report.	✓	
ii) We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓	
iii) We have taken 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 the Management Committee to conduct its business or on its finances.	✓	
iv) We have provided an opportunity during the year for residents of Ash cum Ridley and Hartley and other interested parties to examine the accounts and supporting documentation.	✓	
v) We have carried out an assessment of the risks facing the Management Committee and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required	✓	
vi) We have maintained throughout the year an adequate and effective system of internal audit, including the independent examination of the accounting records, control systems and procedures.	✓	
vii) We have taken appropriate action on all matters raised in reports from the independent examiner.	✓	
viii) 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 Management Committee and, where appropriate have included them in the accounting statements.	✓	

This Annual Governance Statement is approved by the Northfield Management Committee on: 17.06.24	Signed by Chair and Clerk 
Recorded as minute reference:	4.4