

Name of parish council, parish meeting or community council..... MARSTON

Name of district..... S. Oxon

LOCAL GOVERNMENT ACT 1972 Part VIII  
THE AUDIT (RECOMMENDED FEES) REGULATIONS 1974

## FINANCIAL STATEMENT

RECEIPTS AND PAYMENTS  
for the year ended 31 March, 1976

Name of Clerk or other person keeping the accounts..... L.M. GARNER

Postal address..... 31 Oxford Rd MARSTON

### Audit Fees

Under the Regulations audit fees are calculated as follows: from the aggregate of total income and expenditure is deducted

- (a) receipts from loans;
- (b) half the capital expenditure;
- (c) half the rate income;
- (d) amounts receivable from or payable to other bodies whose accounts are subject to audit under Part VIII of the Local Government Act, 1972:—
  - (i) by virtue of a precept;
  - (ii) by way of contribution;
  - (iii) by way of contribution to a superannuation fund;
  - (iv) in reimbursement of loan charges in respect of transferred services;
- (e) grants from government departments;
- (f) amounts payable to or receivable from a government department or body whose accounts are required to be audited in accordance with Part VIII of the Act of 1972 in reimbursement of the net expenditure incurred or in payment over of the net income raised or collected in respect of functions carried out on an agency basis for the department or body;
- (h) income raised or collected or expenditure incurred on an agency basis for the body by another body whose accounts are required to be audited under Part VIII of the Act of 1972.
- (j) amounts included in the aggregate of total income and expenditure in respect of transfers between accounts.

Note: (1) All entries on the form may be made to the nearest pound if desired.  
(2) Receipts or payments of VAT are not regarded as receipts or payments of the authority for the purpose of this statement.

On the amount thus calculated the fee is levied in accordance with the following table:—

Amount	Fee
Not exceeding £25	£3
Exceeding £25 but not £200	£3 plus £1 for each £25 (or part thereof) in excess of the first £25
Exceeding £200 but not £2,000	£10 plus £1 for each £100 (or part thereof) in excess of the first £200
Exceeding £2,000 but not £5,000	£28 plus £4 for each £1,000 (or part thereof) in excess of the first £2,000
Exceeding £5,000 but not £25,000	£40 plus £3 for each £1,000 (or part thereof) in excess of the first £5,000
Exceeding £25,000 but not £50,000	£100 plus £2 for each £1,000 (or part thereof) in excess of the first £25,000
Exceeding £50,000 but not £200,000	£150 plus £10 for each £10,000 (or part thereof) in excess of the first £50,000
Exceeding £200,000 but not £500,000	£300 plus £10 for each £20,000 (or part thereof) in excess of the first £200,000

