

Oakington & Westwick Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 31/03/2024		
	Cash in Hand 01/04/2023		101,636.86
	ADD Receipts 01/04/2023 - 31/03/2024		113,020.16
	SUBTRACT Payments 01/04/2023 - 31/03/2024		214,657.02
	Cash in Hand 31/03/2024 (per Cash Book)		96,455.53
B			118,201.49
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2024	0.00	
	Unity Trust Current Account 31/03/2024	79,956.33	
	Santander Savings Account 31/03/2024	211.69	
	Cambridge&Counties 95 Day Notic 31/03/2024	38,159.24	
			118,327.26
	Less unrepresented payments		125.77
			118,201.49
	Plus unrepresented receipts		
B	Adjusted Bank Balance		118,201.49
	A = B Checks out OK		

Oakington & Westwick Parish Council

STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	101,636.86	
Cash in Hand		
Salary (Inc Tax and NI)		14,398.68
Pension		1,868.42
Expenses		
Grass Cutting		4,189.00
Cemetery		1,364.96
Training		340.00
Insurance		2,290.96
Youth Work		9,959.00
Pavilion		2,976.27
MUGA		
Audit		575.00
Journal		
Contingency		
Street Lighting		176.06
Highways		
Subscriptions		951.99
Allowances		200.00
Community Grants		657.50
Extra Grounds Maintenance		779.25
Stocks Green		
Flood Mitigation		
Caretaker Duties		324.00
Play Area		1,297.97
Orchards		
Website		465.13
Accounting Software		345.60
Planted containers		570.00
Section 106/Open Spaces Project		
Precept	68,490.00	
Interest	772.84	
Cemetery	3,570.00	
Miscellaneous	50.00	
General Admin/Contingency		940.69
VAT		
Sign Boards		121.88
Drainage works		
Donations		
Election		
Bus Shelters		

Oakington & Westwick Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS		PAYMENTS
Pavilion & MUGA (Sinking fund)			
Grants	160.00		
Open Spaces Project	28,572.58	34,209.44	
Bins			
Property		206.50	
Bus Shelters		387.06	
S106-Indoor Community Facility		1,361.66	
3G Surface		3,145.00	
EAG Information Boards		1,400.00	
VAT	11,404.74	10,953.51	
	113,020.16		96,455.53
Closing Balances:			
Balances in Bank Account			118,201.49
Cash in Hand			
TOTAL	214,657.02	214,657.02	

The above statement represents fairly the financial position of the council as at 31 Mar 2024

Signed _____
Responsible Financial Officer

Date _____

Summary of Receipts and Payments

All Cost Centres and Codes

Administration

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
6	Training				500.00	340.00	160.00	160.00 (32%)
7	Insurance				2,200.00	2,290.96	-90.96	-90.96 (-4%)
11	Audit				580.00	575.00	5.00	5.00 (0%)
12	Journal				500.00		500.00	500.00 (100%)
13	Contingency							(N/A)
14	Street Lighting				400.00	176.06	223.94	223.94 (55%)
16	Subscriptions				800.00	951.99	-151.99	-151.99 (-19%)
17	Allowances				200.00	200.00		(0%)
18	Community Grants				1,000.00	657.50	342.50	342.50 (34%)
24	Caretaker Duties				400.00	324.00	76.00	76.00 (19%)
27	Website				500.00	465.13	34.87	34.87 (6%)
32	Accounting Software				360.00	345.60	14.40	14.40 (4%)
40	General Admin/Contingency				1,500.00	940.69	559.31	559.31 (37%)
45	Election							(N/A)
SUB TOTAL					8,940.00	7,266.93	1,673.07	1,673.07 (18%)

Capital Items & New Projects

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
15	Highways				20,000.00		20,000.00	20,000.00 (100%)
46	Bus Shelters							(N/A)
SUB TOTAL					20,000.00		20,000.00	20,000.00 (100%)

Earmarked Reserves

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
34	Section 106/Open Spaces Projec							(N/A)
54	S106-Indoor Community Facility					1,361.66	-1,361.66	-1,361.66 (N/A)
55	3G Surface					3,145.00	-3,145.00	-3,145.00 (N/A)
56	EAG Information Boards					1,400.00	-1,400.00	-1,400.00 (N/A)
SUB TOTAL						5,906.66	-5,906.66	-5,906.66 (N/A)

Grounds & Open Spaces

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4	Grass Cutting				4,000.00	4,189.00	-189.00	-189.00 (-4%)
5	Cemetery				3,000.00	1,364.96	1,635.04	1,635.04 (54%)
19	Extra Grounds Maintenance				2,000.00	779.25	1,220.75	1,220.75 (61%)
21	Stocks Green							(N/A)
22	Flood Mitigation							(N/A)
25	Play Area				2,120.00	1,297.97	822.03	822.03 (38%)
26	Orchards				200.00		200.00	200.00 (100%)

Summary of Receipts and Payments

All Cost Centres and Codes

33	Planted containers			700.00	570.00	130.00	130.00 (18%)
42	Sign Boards				121.88	-121.88	-121.88 (N/A)
43	Drainage works						(N/A)
49	Open Spaces Project	28,572.58	28,572.58	3,000.00	34,209.44	-31,209.44	-2,636.86 (-87%)
50	Bins			1,000.00		1,000.00	1,000.00 (100%)
51	Property				206.50	-206.50	-206.50 (N/A)
53	Bus Shelters				387.06	-387.06	-387.06 (N/A)
SUB TOTAL		28,572.58	28,572.58	16,020.00	43,126.06	-27,106.06	1,466.52 (9%)

Income

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
36	Precept	68,490.00	68,490.00					(0%)
37	Interest	600.00	772.84	172.84				172.84 (28%)
38	Cemetery	1,500.00	3,570.00	2,070.00				2,070.00 (138%)
39	Miscellaneous	50.00	50.00					(0%)
41	VAT							(N/A)
44	Donations							(N/A)
48	Grants		160.00	160.00				160.00 (N/A)
SUB TOTAL		70,640.00	73,042.84	2,402.84				2,402.84 (3%)

Sports Pavilion

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Pavilion				1,200.00	2,976.27	-1,776.27	-1,776.27 (-148%)
10	MUGA				800.00		800.00	800.00 (100%)
47	Pavilion & MUGA (Sinking fund)				5,000.00		5,000.00	5,000.00 (100%)
SUB TOTAL					7,000.00	2,976.27	4,023.73	4,023.73 (57%)

Staffing

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Salary (Inc Tax and NI)				14,040.00	14,398.68	-358.68	-358.68 (-2%)
2	Pension				2,000.00	1,868.42	131.58	131.58 (6%)
3	Expenses				100.00		100.00	100.00 (100%)
SUB TOTAL					16,140.00	16,267.10	-127.10	-127.10 (-0%)

Youth

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8	Youth Work				11,000.00	9,959.00	1,041.00	1,041.00 (9%)
SUB TOTAL					11,000.00	9,959.00	1,041.00	1,041.00 (9%)

Summary of Receipts and Payments

All Cost Centres and Codes

Summary

NET TOTAL	70,640.00	101,615.42	30,975.42	79,100.00	85,502.02	-6,402.02	24,573.40 (16%)
V.A.T.		11,404.74			10,953.51		
GROSS TOTAL		113,020.16			96,455.53		

Oakington & Westwick Parish Council
ADJUSTMENTS FOR THE YEAR ENDING 31/03/2024

Creditors - Increase Expenditure

Youth bus sessions Feb-March 24
Clerk's salary March 24
PAYE/NI March 24
Pension March 24
Grass cutting March 24
Pavilion EICR
Fruit trees

Code

Youth Work	1,100.00
Salary (Inc Tax and NI)	1,056.00
Salary (Inc Tax and NI)	65.00
Pension	146.00
Grass Cutting	470.00
Pavilion	580.00
Orchards	178.00
	<hr/>
	£3,595.00

Oakington & Westwick Parish Council
Reserves Balance
2023-2024

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Pavilion & MUGA maintenance	35,000.00	7,100.00	3,145.00		38,955.00
Section 106 - Open Spaces	5,531.04	-5,531.04			0.00
Section 106 - Indoor Community	2,062.86		1,361.66		701.20
Stocks Green Renovation	15,000.00				15,000.00
Pavilion & MUGA - sinking fund	5,000.00	5,000.00			10,000.00
Highways - LHI 20mph contribu	3,000.00				3,000.00
Highways - Solar speed units	4,680.00				4,680.00
Open Spaces - EAG informatior	2,000.00		1,400.00		600.00
Highways - Westwick 20mph		20,000.00			20,000.00
Total Earmarked	72,273.90	26,568.96	5,906.66		92,936.20
TOTAL RESERVE	72,273.90	26,568.96	5,906.66		92,936.20
GENERAL FUND					25,265.29
TOTAL FUNDS					118,201.49

Oakington & Westwick Parish Council

BALANCE SHEET

31/03/2024

<i>(Last) Year Ended</i> 31 Mar 2023		<i>(Current) Year Ended</i> 31 Mar 2024	
£		£	
	CURRENT ASSETS		
	Stocks and stores		
	Work in progress		
	Debtors (Net of provision for doubtful debts)		
	Prepayments		
461.83	VAT Recoverable	10.60	
101,636.86	Temporary lendings (investments)		
	Cash in hand	118,201.49	
102,098.69	TOTAL ASSETS	118,212.09	
	CURRENT LIABILITIES		
3,437.17	Creditors	3,595.00	
<u>98,661.52</u>	NET ASSETS	<u>114,617.09</u>	
	Represented by:		
26,387.62	General fund Balance	21,680.89	
	Reserves:		
	Capital		
72,273.90	Earmarked	92,936.20	
	Adjustments		
<u>98,661.52</u>		<u>114,617.09</u>	

The above statement represents fairly the financial position of the council as at 31 Mar 2024

Signed _____
Responsible Financial Officer

Date _____

Oakington & Westwick Parish Council
Income & Expenditure Account
01/04/2023 to 31/03/2024

(Last) Year Ended
31 Mar 2023

(Current) Year Ended
31 Mar 2024

Income

63,576.27
52,334.90

£115,911.17

Income 73,042.84
Earmarked Reserves
Grounds & Open Spaces 28,572.58

£101,615.42

Expense

7,722.65
15,723.04
14,717.40
2,326.58
7,544.00
285.00
64,863.71
480.00

£113,662.38

Administration 7,141.93
Staffing 16,356.93
Grounds & Open Spaces 43,507.06
Sports Pavilion 3,106.27
Youth 9,641.00
Income
Earmarked Reserves 5,906.66
Capital Items & New Projects

£85,659.85

General Fund

10,020.02
115,911.17

125,931.19
113,662.38

12,268.81
-14,118.81

£26,387.62

Balance at 01 Apr 2023 **26,387.62**
ADD Total Income 101,615.42

128,003.04
DEDUCT Total Expenditure 85,659.85

42,343.19
DEDUCT Reserves Balance 20,662.30

Balance at 31 Mar 2024 **£21,680.89**

Reserves:

Earmarked Reserve Balance £92936.20

Oakington & Westwick Parish Council

Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Sports Pavilion	2008	700,000.00	1,067,816.00				
100 x Pavilion chairs	2008	3,300.00	3,300.00				
4 x Chair trucks	2008	1,028.00	1,028.00				
20 x Large tables	2008	1,558.00	1,558.00				
8 x Small tables	2008	435.00	435.00				
2 x Table trolley	2008	340.00	340.00				
Laptop	2017	360.00	360.00				
10 x Filing cabinets		10.00	10.00				
1 x CCTV hub (DVR)	2014	1,164.00	1,164.00				
4 x HD CCTV camera	2015-2018	1,475.00	1,475.00				
1 x Printer	2019	228.00	228.00				
4 x Brick bus shelters	Various	10,200.00	10,200.00				
2 x Metal/Perspex Shelter -Cam	Various	5,100.00	5,100.00				
1 x Wooden bench, Village Sign	2014	564.00	564.00				
1 x Wooden bench, Rec	2009	600.00	600.00				
1 x Wooden bench, near shop	2018	220.00	220.00				
1 x Bench Set, Orchard	Donated 2018						
1 x Village sign		1,000.00	1,000.00				
Pond railing	2017	1,092.00	1,092.00				
Height Barrier	2018	1,840.00	1,840.00				
16 x Planted containers	2018	867.00	867.00				
Bin, Longstanton Road	2018	153.00	153.00				
Noticeboard, Longstanton Road	2018	550.00	550.00				
MVAS (Speed unit)	2019	3,500.00	3,500.00				
Rec Barriers		5,800.00	5,800.00				
MUGA fencing	2009	22,575.00	22,575.00				

Oakington & Westwick Parish Council

Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Rocking Horse	2012	2,400.00	2,400.00				
Combination Unit	2012	14,874.00	14,874.00				
2 x Spinner Bowls	2012	2,208.00	2,208.00				
Garden Seesaw	2012	3,573.00	3,573.00				
Crazy Dragon	2012	716.00	716.00				
Ocean/Home net & tower	2012	15,567.00	15,567.00				
Swings - flat seats	2012	1,410.00	1,410.00				
Cradle seats	2012	120.00	120.00				
Cableway	2012	7,203.00	7,203.00				
Cableway tensioner	2012	330.00	330.00				
Stepping Blocks with rope	2012	1,274.00	1,274.00				
Birds Nest swing	2012	3,637.00	3,637.00				
Duo Swing	2012	2,087.00	2,087.00				
Wicksteed rota rider	2012	6,628.00	6,628.00				
3 x Hardwood picnic tables	2012	3,219.00	3,219.00				
3 x breakfast benches	2012	1,731.00	1,731.00				
Queensgate bench	2012	466.00	466.00				
Wetpour Surface	2012	10,583.00	10,583.00				
MUGA floodlights	2009	17,874.00	17,874.00				
MUGA goals	2009	972.00	972.00				
MUGA tennis posts	2009	819.00	819.00				
Storage container	2016	1,650.00	1,650.00				
MUGA Surface	2009	27,738.00	27,738.00				
Pavilion Car park surface	2008	15,000.00	15,000.00				
Car Park Lighting	2008	2,000.00	2,000.00				
Pavilion Path	2016	4,157.00	4,157.00				
Debrillator Cabinet	2015	340.00	340.00				
Community Assets (Nominal)		6.00	6.00				

Oakington & Westwick Parish Council

Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
		912,541.00	1,280,357.00				
Administration							
Defibrillator	14/11/2022	873.00	873.00				
		873.00	873.00				
Earmarked Reserves							
Corten display boards (balance)	14/11/2022	1,470.00	1,470.00				
Solar Lights - Rec project	14/11/2022	199.97	199.97				
50% deposit Corten boards - Rec Project	04/10/2022	1,350.00	1,350.00				
A1 Interpretation Boards - Rec project	14/11/2022	700.00	700.00				
2 sets seats Rec project	19/08/2022	3,135.00	3,135.00				
Curved Seating - Rec project	19/08/2022	12,102.00	12,102.00				
Pavilion blinds - balance	14/08/2023	680.83	680.83				
50% deposit, Pavilion blinds	14/07/2023	680.83	680.83				
		20,318.63	20,318.63				
Grounds & Open Spaces							
1 x ANPR camera	2020	1,670.00	1,670.00	Pavilion building externa			
Picnic bench	2021	550.00	550.00	Community Orchard, Rec			
Cemetery path	2021	10,550.00	10,550.00				
Water bowser	17/01/2023	430.28	430.28				
Picnic bench - Rec orchard	12/12/2022	540.00	540.00				
RFQ 4- Perimeter path construction	12/06/2023	22,310.00	22,310.00				
RFQ 3 - Perimeter Path Excavation	09/05/2023	11,640.00	11,640.00				
		47,690.28	47,690.28				
Grand Total:							
		981,422.91	1,349,238.91				

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 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	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.			
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 bank account reconciliations were properly carried out during the year.			
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.			
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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

Name of person who carried out the internal audit

DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***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).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2024, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
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
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other 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 authority:

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY