

# 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 <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2024</b> 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? <b>NB:</b> do not send trust accounting statements unless requested.	N/A	N/A

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2023/24

## BARTON-LE-CLAY PARISH COUNCIL

www.bartonleclay-pc.gov.uk

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. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
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 (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).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> 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

03/03/2024      03/05/2024

Name of person who carried out the internal audit

S L Bains

Signature of person who carried out the internal audit

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Date

03/05/2024

\*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:

### BARTON-LE-CLAY PARISH COUNCIL

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' means that this authority:	
	Yes	No*		
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:

10/06/2024

and recorded as minute reference:

24/039.2

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

Chair

Clerk

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## Section 2 – Accounting Statements 2023/24 for

### BARTON-LE-CLAY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	280,082	304,195	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.
2. (+) Precept or Rates and Levies	194,715	221,381	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	61,547	100,810	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-). Staff costs	122,202	137,016	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.
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	109,947	131,278	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	304,195	358,092	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	301,570	372,531	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	966,752	971,671	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).

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

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

CONFIDENTIAL

05/06/2024

Date

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

10/06/2024

as recorded in minute reference:

24/039.3

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

CONFIDENTIAL

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

In respect of

BARTON-LE-CLAY PARISH COUNCIL

### 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

External Auditor Signature

Date

Barton-le-Clay Parish Council  
Accounts End 31st March 2024

<b>A</b>	<b>Significant Variances - greater than 15%</b>	Variance %	Variance £	2024 £	2023 £																																																																																
	Box number provided relates to the 'Annual Return'																																																																																				
<b>Box 2</b>	<b>Not Required</b>	+13.7%	26,666	221,381	194,715																																																																																
<b>Box 3</b>	Bank Interest £8k inc due to higher investments and better interest rates. Grants £26.6k inc due to Community Garden and Plumbing grants received. Donations £9.5k inc due to Community Garden and Xmas Lights. Burial Income £4k down on previous year.	+63.8%	39,263	100,810	61,547																																																																																
<b>Box 4</b>	<b>Not Required</b>	+12.1%	14,814	137,016	122,202																																																																																
<b>Box 5</b>	<b>Not Required</b>	0.0%	0	0	0																																																																																
<b>Box 6</b>	Tree Survey and Tree works (3yrly) undertaken £12.8k. Community Garden costs £4k, Repairs to playground equipment £3k, Plumbing repairs at the Sports Pavilion £12k - all purchased from either EMR funds or Grants. No expenditure for Neighbourhood Plan in 2023/24 (-£4k), No Traffic Calming expenses in 2023/24 (-£5k)	+19.4%	21,332	131,278	109,947																																																																																
<b>Box 7</b>	<p>Ear Marked Reserves (EMR) increased from Precept and additional income from Grants and Donations set aside in EMR's. Additional income from fees has been added to General Reserves.</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">EMR Legal Fees</td><td style="text-align: right;">£5,014</td></tr> <tr><td>EMR Training &amp; Recruitment</td><td style="text-align: right;">£205</td></tr> <tr><td>EMR Noticeboards</td><td style="text-align: right;">£2,000</td></tr> <tr><td>EMR Doctors/Village Hall Access Road</td><td style="text-align: right;">£9,000</td></tr> <tr><td>EMR Office Equipment Replacement</td><td style="text-align: right;">£614</td></tr> <tr><td>EMR Election Costs</td><td style="text-align: right;">£3,909</td></tr> <tr><td>EMR Xmas Lights</td><td style="text-align: right;">£5,160</td></tr> <tr><td>EMR Community Fund</td><td style="text-align: right;">£2,298</td></tr> <tr><td>EMR Health &amp; Safety</td><td style="text-align: right;">£624</td></tr> <tr><td>EMR Baileys Piece Land</td><td style="text-align: right;">£2,500</td></tr> <tr><td>EMR War Memorial Refurbishment</td><td style="text-align: right;">£6,880</td></tr> <tr><td>EMR Burial Ground Roadway</td><td style="text-align: right;">£7,051</td></tr> <tr><td>EMR St Nicholas Churchyard</td><td style="text-align: right;">£6,633</td></tr> <tr><td>EMR New Burial Ground Project</td><td style="text-align: right;">£46,132</td></tr> <tr><td>EMR Burial Grd Tree/Hedge Works</td><td style="text-align: right;">£3,072</td></tr> <tr><td>EMR Burial Grd Memorial Testing</td><td style="text-align: right;">£1,100</td></tr> <tr><td>EMR Trees &amp; Shrubs</td><td style="text-align: right;">£2,001</td></tr> <tr><td>EMR Tree Survey</td><td style="text-align: right;">£434</td></tr> <tr><td>EMR Enhance Environment</td><td style="text-align: right;">£893</td></tr> <tr><td>EMR Road Calming Project</td><td style="text-align: right;">£30,117</td></tr> <tr><td>EMR Bus Shelter Repairs/Renewals</td><td style="text-align: right;">£2,254</td></tr> <tr><td>EMR New Bins/Repairs</td><td style="text-align: right;">£1,200</td></tr> <tr><td>EMR Village Signs</td><td style="text-align: right;">£350</td></tr> <tr><td>EMR Tennis Account</td><td style="text-align: right;">£15,102</td></tr> <tr><td>EMR Tree/Hedge works</td><td style="text-align: right;">£1,888</td></tr> <tr><td>EMR Leisure Equipment Replacement</td><td style="text-align: right;">£14,521</td></tr> <tr><td>EMR Barton Community Garden</td><td style="text-align: right;">£25,508</td></tr> <tr><td>EMR Allotment Security</td><td style="text-align: right;">£1,574</td></tr> <tr><td>EMR Allotment retained Deposits</td><td style="text-align: right;">£150</td></tr> <tr><td>EMR Park Gates</td><td style="text-align: right;">£4,875</td></tr> <tr><td>EMR Planning Consultants</td><td style="text-align: right;">£13,802</td></tr> <tr><td>EMR Neighbourhood Plan</td><td style="text-align: right;">£4,472</td></tr> <tr><td>EMR Sports Field Access Road</td><td style="text-align: right;">£3,587</td></tr> <tr><td>EMR Sports Field Drainage</td><td style="text-align: right;">£3,956</td></tr> <tr><td>EMR Boiler Room Plant</td><td style="text-align: right;">£10,000</td></tr> <tr><td>EMR Plumbing Repairs</td><td style="text-align: right;">£500</td></tr> <tr><td>EMR Restart Grant</td><td style="text-align: right;">£444</td></tr> <tr><td>EMR Pavilion Repairs</td><td style="text-align: right;">£1,500</td></tr> <tr><td>General Reserve</td><td style="text-align: right;"><u>£116,772</u></td></tr> <tr><td></td><td style="text-align: right;"><b>£358,092</b></td></tr> </table>	EMR Legal Fees	£5,014	EMR Training & Recruitment	£205	EMR Noticeboards	£2,000	EMR Doctors/Village Hall Access Road	£9,000	EMR Office Equipment Replacement	£614	EMR Election Costs	£3,909	EMR Xmas Lights	£5,160	EMR Community Fund	£2,298	EMR Health & Safety	£624	EMR Baileys Piece Land	£2,500	EMR War Memorial Refurbishment	£6,880	EMR Burial Ground Roadway	£7,051	EMR St Nicholas Churchyard	£6,633	EMR New Burial Ground Project	£46,132	EMR Burial Grd Tree/Hedge Works	£3,072	EMR Burial Grd Memorial Testing	£1,100	EMR Trees & Shrubs	£2,001	EMR Tree Survey	£434	EMR Enhance Environment	£893	EMR Road Calming Project	£30,117	EMR Bus Shelter Repairs/Renewals	£2,254	EMR New Bins/Repairs	£1,200	EMR Village Signs	£350	EMR Tennis Account	£15,102	EMR Tree/Hedge works	£1,888	EMR Leisure Equipment Replacement	£14,521	EMR Barton Community Garden	£25,508	EMR Allotment Security	£1,574	EMR Allotment retained Deposits	£150	EMR Park Gates	£4,875	EMR Planning Consultants	£13,802	EMR Neighbourhood Plan	£4,472	EMR Sports Field Access Road	£3,587	EMR Sports Field Drainage	£3,956	EMR Boiler Room Plant	£10,000	EMR Plumbing Repairs	£500	EMR Restart Grant	£444	EMR Pavilion Repairs	£1,500	General Reserve	<u>£116,772</u>		<b>£358,092</b>	+17.7%	53,897	358,092	304,195
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EMR Barton Community Garden	£25,508																																																																																				
EMR Allotment Security	£1,574																																																																																				
EMR Allotment retained Deposits	£150																																																																																				
EMR Park Gates	£4,875																																																																																				
EMR Planning Consultants	£13,802																																																																																				
EMR Neighbourhood Plan	£4,472																																																																																				
EMR Sports Field Access Road	£3,587																																																																																				
EMR Sports Field Drainage	£3,956																																																																																				
EMR Boiler Room Plant	£10,000																																																																																				
EMR Plumbing Repairs	£500																																																																																				
EMR Restart Grant	£444																																																																																				
EMR Pavilion Repairs	£1,500																																																																																				
General Reserve	<u>£116,772</u>																																																																																				
	<b>£358,092</b>																																																																																				

Barton-le-Clay Parish Council  
Accounts End 31st March 2024

<b>Box 9</b>		+0.5%	4,919	971,671	966,752
<b>Acquisitions</b>					
Office Chair	£95				
Contractor hydrant standpipe & key	£62				
Traffic cones x25	£137				
Street Q-sign frame Signs x4	£100				
Double bin x2	£1,408				
Bench seats x2	£1,447				
Memorial Bench WW1/WW2	£1,450				
Table top Display board	£103				
Village Show banners	£201				
	<u>£5,003</u>				
<b>Disposals</b>					
Office Chair	£85				
	<u>£85</u>				
<b>Box 10 Not Applicable</b>		0.00%	0	0	0



**B Bank, Cash and Investment Reconciliation as at 31st March 2024**

<u>Bank Statement Balances</u>	£	£
TSB Bank Current Account	14,530.62	
TSB Instant Savings Account	44,110.05	
Public Sector Deposit Account	159,980.25	
TSB Tennis Club Account	15,584.80	
Hampshire Trust Investment Account	84,792.44	
Nationwide Building Soc Business 45DN Saver1	53,362.71	
Petty Cash	170.00	
		<u>372,530.87</u>
 <u>Less Unpresented Payments</u>		 0.00
		<u>372,530.87</u>
 <u>Plus Uncleared Deposits</u>		 0.00
		<u>372,530.87</u>
 <u>Cashbooks Closing Balance</u>		
TSB Bank Current Account		14,530.62
TSB Instant Savings Account		44,110.05
Public Sector Deposit Account		159,980.25
TSB Tennis Club Account		15,584.80
Hampshire Trust Investment Account		84,792.44
Nationwide Building Soc Business 45DN Saver1		53,362.71
Petty Cash		170.00
		<u>372,530.87</u>

		<b>31/03/2023</b>
		<b>£</b>
<b>C</b>	<b>Explanation of Differences Between Boxes 7 and 8</b>	
	<b>Box 7: Balances carried forward</b>	<b>358,091.53</b>
	Trade Debtors	3085.00
	VAT Control	6577.81
	Prepayments	3294.14
	<b>Less Total Debtors</b>	<b>(12,956.95)</b>
	Trade & Other Creditors	16689.12
	Other Creditors	718.16
	Allotment Deposits	1300.00
	Accruals	1712.24
	Net Wages Control	2,524.71
	Pensions Control	1202.06
	Income in Advance	3250.00
	<b>Plus Total Creditors</b>	<b>27,396.29</b>
	<b>Box 8: Total Bank &amp; Cash Reserves at 31st March 2023</b>	<b>372,530.87</b>

## **Barton Le Clay Parish Council**

### **Year End - Internal Audit report for the year ended 31 March 2024**

Internal audit is a key component of the system of internal control. The purpose of internal audit is to review whether the systems of financial and other controls over a Council's activities are operating effectively.

During the 2023/24 financial year, there were 2 internal audit visits. The interim audit was undertaken in February 2024 and the year end audit has been completed in May 2024.

#### **Executive Summary**

The Parish Clerk has been in post as the RFO (Responsible Finance Officer) since September 2018 and has been involved in preparing the Year End Annual Governance & Accountability Returns (AGAR). There have been no significant changes from the previous year.

The Council uses the 'Rialtas' software to record its financial transactions including receipts, payments, and VAT. Bank reconciliations are also undertaken using this system. The Year End bank reconciliation was reviewed by Audit and agreed to supporting working papers and the bank statements. The Council has 6 bank accounts and all year end balances were agreed to the bank statements to ensure the closing balances have been correctly stated.

A sample of transactions (both payments and receipts) were tested and verified to supporting invoices and remittances and reconciled to the bank statements. All figures included in the AGAR have been reconciled to supporting working papers and the General Ledger.

External audit completed their Annual Audit for 2022/23 and there were no issues raised in their report. A copy of the Notice of Completion of the Audit has been published on the Council's website.

There continues to be good processes in place for approving invoices and is consistent to previous years. Audit testing confirmed all invoices are date stamped on the date they are received by the Clerk. These are then input onto a monthly spreadsheet for approval at the Council meetings. Two Councillors check the invoices are valid and confirm by initialling and dating the invoices. The spreadsheet is presented at the Council meetings and approved. Review of minutes confirmed these monthly spreadsheets are attached to the monthly Minutes.

I would like to thank the Clerk for her co-operation during the audit.

Leena Bains  
03 May 2024

# Appendix 1

	Test	Findings	Recommendations
A	<p>Appropriate accounting records have been kept properly throughout the year</p>	<p>The accounting records for the financial year from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024 has been recorded on the 'Rialtas' accounting system. This has been reviewed by Internal Audit and all entries have been recorded on the system which balances to the year-end bank reconciliation.</p> <p>Audit tested a sample of Payments from the cash book and agreed them to supporting invoices, and the bank statements.</p> <p>Testing confirmed all payments agreed to supporting invoices which had been checked by the Clerk and two other Councillors and initialled on the actual invoice.</p> <p>Online payments are being made and require 3 signatories to authorise the payments. A debit card is in use where payments up to £200 can be made if required and in line with the Financial Regulations. This is consistent to the previous year.</p>	None
B	<p>Council met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for</p>	<p>During the financial year 2023/24, the Financial Regulations, Standing Orders and the Code of Conduct were approved by Council on 17<sup>th</sup> April 2023.</p> <p>All these policies are available from the Council's website.</p> <p>A sample of payments from the 2023/24 financial year were tested by Audit and agreed to invoices.</p> <p>VAT is separately accounted for and quarterly claims are submitted to HMRC to reclaim VAT. The submission of the VAT claims is now undertaken online.</p>	None



C	<p>Council assessed the significant risks to achieving its objective and reviewed the adequacy of arrangements to manage these</p>	<p><b>Risk Assessment:</b> The Council have been reviewing risks on a periodic basis during the year and mitigating actions have been put in place where appropriate. This has been evidenced in the Minutes.</p> <p><b>Insurance:</b> The Council's insurance policy schedule confirms the following levels of insurance cover up to 30 September 2024:</p> <ul style="list-style-type: none"> <li>• Employer's Liability - £10 million</li> <li>• Public Liability - £10 million</li> </ul> <p>The Council entered into a 3-year insurance agreement in September 2021 (thus this is the final year of the agreement).</p>	None
D	<p>Precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate</p>	<p><b>2023/24 Budget</b> The budget for 2023/24 was approved in January 2023.</p> <p>Evidence was seen by Audit to confirm that the Budget is discussed, analysed and monitored against the actual spend to date.</p> <p><b>Precept</b> The Precept for 2023/24 is £221,381. The first instalment of £110,690.50 was paid in April 2023 and the second instalment was paid in September 2023. This has been agreed by Audit to the Cashbook, bank statements and the Central Bedfordshire website for precept notifications.</p>	None
E	<p>Expected income was fully received, properly recorded and promptly banked</p>	<p>In addition to the annual precept, the Council receives income from:</p> <ul style="list-style-type: none"> <li>• Allotments</li> <li>• Sports Pitches</li> <li>• Tennis Club</li> <li>• Burials</li> <li>• Football Club</li> <li>• 2 Telemast Rents</li> </ul>	None

		Audit verified a sample of deposits recorded in the cash book to the bank statements. No issues were identified.	
F	<p>Petty cash</p>	<p>A Petty Cash system operates by the Council.  Within the Council office, the following maximum Petty Cash floats are maintained:</p> <ul style="list-style-type: none"> <li>• £70 – only used for small value items of expenditure such as a book of stamps, refreshments and decorations.</li> <li>• £100 – Groundsman petty cash</li> </ul> <p>Monthly reconciliations of the petty cash transactions are undertaken on Rialtas.</p>	None
G	<p>Salaries to employees and allowances to members were in accordance with the Council's approvals</p>	<p>There are 7 members of staff that are employed by the Parish Council.</p> <p>Salaries, pension and tax calculations are undertaken using Moneysoft Payroll Manager 20. This is consistent with previous years.</p> <p>Any expenses incurred by staff are detailed in the monthly payments schedule, and approved by Council.</p>	None
H	<p>Asset register were complete and accurate and properly accounted maintained</p>	<p>A fixed asset register for 2023/24 was agreed to the Accounting statements and reconciled to the amounts recorded with Rialtas. The fixed assets value included in the AGAR in Box 9 is correct.</p>	None
I	<p>Periodic and year end bank account reconciliations were properly carried out</p>	<p>Bank reconciliations are undertaken on a monthly basis.  Audit reviewed the Year End reconciliation which agreed to the Council's records and the balances per the bank statements for all bank accounts. No issues noted.</p>	None
J	<p>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to cashbook, supported by an adequate audit trail from underlying record</p>	<p>The accounting statements have been prepared on a receipts and payments basis. No changes from the previous year.</p>	None