

Attachment 3

Confirmation regarding the exercise of public rights

Parish Council name: Endon with Stanley

The Parish Council must inform the electorate of an exact 30 working day period during which public rights may be exercised. This is inclusive of the start and finish dates.

The inspection period **must** commence no later than 3 July 2023 and must **include the first 10 working days of July**.

The elector's rights must start **exactly** one day after the annual return has been published on your website (or other free to access website used by the Council) with the statutory notice at Attachment 3.2. Publication of the annual return must be as soon as practical after the unaudited annual return has been approved by the Parish Council, and in line with the regulatory inspection period.

Working days are defined as Monday – Friday. They do not include Saturdays, Sundays and Bank Holidays.

(See calendar guide overleaf, noting that because the earliest date to start a compliant public rights period is 5 June 2023 the definition of 'as soon as practical' excludes any earlier dates than this.)

The inspection period commences on: 1st July

And ends on: 11th August

Signed: *S Boullin* Date: 13th June 2023

Position held: PARISH CLERK

Annual Internal Audit Report 2022/23

Endon with Stanley Parish Council

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS
endonwithstanleyparishcouncil.co.uk

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) 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

08/06/2023

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

08/06/2023

*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 2022/23

We acknowledge as the members of:

ENDON WITH STANLEY 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 2023, 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.	/			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	/			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	/			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	/			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	/			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	/			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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	/			responded to matters brought to its attention by internal and external audit.
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.	/			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			/	

***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:

13/06/2023

and recorded as minute reference:

38(2a)

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

Chairman

S M Smitoe

Clerk

Oruel

endow.thistanleyparishcouncil.co.uk

Section 2 – Accounting Statements 2022/23 for

ENDON WITH STANLEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	79656	50988	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	30000	31500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	37421	15673	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	12526	12068	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	83563	38465	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	50988	47628	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	50988	47628	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	277987	278525	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			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 do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

D. Boull

Date

13/06/2023

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

13/06/2023

as recorded in minute reference:

38(2b) MINUTE

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

JM Swint CHAIRMAN

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

ENDON WITH STANLEY 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 2023; 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 2022/23

(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 2022/23

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 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: ENDON WITH STANLEY PARISH COUNCIL

Please explain any variances of more than 15% or anything over £100k between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be ‘compensating’ variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2021/22 £	2022/23 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))																														
Box 2 <i>Precept</i>	30000	31500																																
Box 3 <i>Other income</i>	37421	16267	-21154	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">2022</td> <td style="width: 75%;">Gift Play Area</td> <td style="width: 20%; text-align: right;">£ 3600</td> </tr> <tr> <td></td> <td>Grants received</td> <td style="text-align: right;">£ 6700</td> </tr> <tr> <td></td> <td>Lawn Cemetery</td> <td style="text-align: right;">£ 7450</td> </tr> <tr> <td></td> <td>VAT received</td> <td style="text-align: right;"><u>£10910</u></td> </tr> <tr> <td></td> <td style="text-align: right;">Total</td> <td style="text-align: right;"><u>£28660</u></td> </tr> <tr> <td>2023</td> <td>Lawn Cemetery</td> <td style="text-align: right;">£ 3420</td> </tr> <tr> <td></td> <td>VAT Received</td> <td style="text-align: right;">£ 3370</td> </tr> <tr> <td></td> <td>Grants etc</td> <td style="text-align: right;"><u>£ 930</u></td> </tr> <tr> <td></td> <td style="text-align: right;">Total</td> <td style="text-align: right;"><u>£ 7720</u></td> </tr> <tr> <td></td> <td style="text-align: right;">Diff</td> <td style="text-align: right;">£ <u>20940</u></td> </tr> </table>	2022	Gift Play Area	£ 3600		Grants received	£ 6700		Lawn Cemetery	£ 7450		VAT received	<u>£10910</u>		Total	<u>£28660</u>	2023	Lawn Cemetery	£ 3420		VAT Received	£ 3370		Grants etc	<u>£ 930</u>		Total	<u>£ 7720</u>		Diff	£ <u>20940</u>
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Box 4 <i>Staff costs</i>	12526	12068	458																															
Box 5 <i>Loan interest/ capital</i>	0	0																																

Box 6 <i>Other payments</i>	83563	38423	51990	2022 New Play Area Grants given TOTAL 2023 Playing Fields Diff	£59060 <u>£ 2000</u> <u>£61870</u> £ 9200 £51660
Box 7 <i>Balances carried forward</i>	50988	48264	2724		
Box 9 <i>Fixed assets & long term assets</i>	277987	278524	537		
Box 10 <i>Total borrowing</i>					

Endon with Stanley Parish Council

Bank Reconciliation

31/03/2023

Balance as at 1/4/22

Comm Acct 38988.42
Sav. Acct - Gen 12000.00

Statement Bal 31/03/2023

Comm Acct 36264.46
Sav. Acct - Gen 12000.00

Income (Note 1) 47173.23
Bank Interest
Expenditure (Note 2) 50533.66
Adjustments (Transfers)
Bal as at 31st July 2019 47627.99

UP cheques 168.00
Sub total 48264.46 468.47
Add- Not Credited
Less- UP cheques -636.47 **636.47**

98161.65 98161.65

Adjusted Balance 47627.99

Budget

Budget

Note 1 - Main Income

Precept 31500.00
Rent 6800.00
VAT 3400.00
Lawn Cem. 3400.00
District Lengthsman 800.00
Misc 1580.00

Note 2 - Main Expenditure

Lengthman - Parish Costs 11400.00 **11000.00**
- Law Cem 1400.00 **2000.00**
Lawn Cemetery costs
Office (Sal, etc) 12000.00 **12000.00**
Office Exps (Heating etc) 2500.00 **3000.00**
Insurance 1100.00 **1100.00**
Playing Fields etc 9300.00 **10000.00**
Gardener 2000.00 **1500.00**
Newsletter 250.00 **450.00**
Grants 500.00
Notice Boards, Footpaths 800.00 **1000.00**
Misc 9300.00 **10000.00**

TOTAL 47480.00

46400.00 TOTAL

50550.00 52050.00

Jubilee 450.00
Contras 630.00
Grant Wildflower M. 500.00
1580.00

Misc
Jubilee costs 5000.00
Security camera 600.00
Defib etc 550.00
Contra 450.00
Security Vill. Hall 500.00
Chrs Hon 700.00
Street Lighting 1500.00
9300.00

Confirm Balances 36264.46

Signed Chairman

Date