

WOODNEWTON PARISH COUNCIL
Annual Governance and Accountability Return
(AGAR 2022-2023)
Accounts for year ending 31st March 2023

1. Annual Internal Audit Report 2022-2023
2. Annual Governance Statement 2022-2023
3. Accounting Statement for 2022-2023
4. Bank Account Reconciliation as at 31st March 2023
5. Explanation of Variances from previous year.
6. Confirmation of Dates of the Period for the Exercise of Public Rights.
7. Contact Details.

Amy Miller

Clerk and RFO

9^h May 2023

Annual Internal Audit Report 2022/23

WOODNEWTON PARISH COUNCIL

<http://woodnewtonhub.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)	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

18/04/2023

Name of person who carried out the internal audit

Claire Tilley

Signature of person who carried out the internal audit



Date

18/04/2023

*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).

Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Woodnewton Parish Council		
Name of Internal Auditor:	Claire Tilley	Date of report:	18 th April 2023
Year ending:	31 March 2023	Date audit carried out:	18 th April 2023

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chairman of the Council:

I had a virtual meeting with the Clerk on the 18th April 2023 which concluded my works auditing the governance and finances of the Parish Council via the website and provided paperwork. I would like to thank Amy for her help and co-operation.

My report is an annex to the Annual Internal Audit report, which forms part of the AGAR. I found I was able to agree that all the relevant Internal Control Objectives were achieved and am happy to sign off the AIAR. I commend the Clerk and council for the amount of time and commitment to the many projects and duties that they undertake throughout the year.

For completeness, I make the following comments with regards to these objectives.

- A. Appropriate accounting records- *The accounts spreadsheet was up to date and all figures correctly carried over to the Annual return.*
- B. Authority complied with financial regulations, payments, invoices and expenditure approved- *The relevant regulations and policies were in place with a review carried out at the Annual meeting- Minute ref 666.8 VAT evidence of recording and claiming was seen on the cash book. Monthly internal control checks are carried out by a designated councillor.*
- C. Risk assessment- *The annual risk assessment was reviewed at the annual May meeting relevant Insurance cover was also discussed in May at Minute ref 667.10 and is in place. Regular monitoring of the play areas and an Annual Rospa inspection is commissioned.*

- D. Precept and budget- *a informative budgetary process and explanation was carried out in Dec - minute ref 700.11 showing an increased precept-below the budgeted amount so utilising reserves. Progress against the budget is presented quarterly as part of a financial pack to councillors and placed on website.*
- E. Expected income- *expected income of the precept received. Cemetery income cannot really be forecast, but allotment monies are included on budget and collected regularly.*
- F. Petty cash- *the council does not use Petty Cash*
- G. Salaries- *The Clerk runs payroll using the HMRC BASIC tools, all was in order, and submission data seen.*
- H. Asset/Investment register- *The asset register on the website was updated this March, is a comprehensive document, and is easy to see additions. I note that items brought with donations and grants have been identified as well.*
- I. Bank reconciliations- *a comprehensive bank reconciliation is produced quarterly and published on the website.*
- J. Accounting – *The cashbook was prepared on a receipts and payments basis, which is correct. I selected three transactions for an audit trail, and all paperwork was in order*
- K. Audit exemption-*The Parish Council were not exempt from an external audit as the Income or expenditure exceeded £25K .*
- L. Publication requirements- *All paperwork was published within the relevant dates on the website.*
- M. Exercise of Public Rights- *this declaration was seen on the website and had the correct dates for the 30 working day period*
- N. AGAR publication requirements- *Sec 1,2, the Internal report of the AGAR plus the Notice of conclusion of Audit and the Sec3 External Audit report were all published on the councils website within the timeframe*
- O. Trust funds- *None held at present*

Yours sincerely,



Ms Claire Tilley
Internal Auditor to the Council
01536 791893
claire@renaissancebusiness.co.uk

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	21,103	19,962
2. Annual precept	15,550	16,172
3. Total other receipts	9,291	34,725
4. Staff costs	3,841	5,727
5. Loan interest/capital repayments	770	770
6. Total other payments	21,371	48,250
7. Balances carried forward	19,962	16,113
8. Total cash and investments	19,962	16,113
9. Total fixed assets and long-term assets	117,663	141,829
10. Total borrowings	2,311	1,541

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2022)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://www.northantscalculator.com/uploads/practitioners-guide-2022-8.pdf>

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

WOODNEWTON 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
			✓

*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:

09/05/2023

and recorded as minute reference:

11(b)

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

Chairman

Clerk

www.woodnewtonhub.co.uk

Section 2 – Accounting Statements 2022/23 for

WOODNEWTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	21,103	19,962	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	15,550	16,172	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	9,291	34,725	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	3,841	5,727	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	770	770	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	21,371	48,250	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	19,962	16,113	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	19,962	16,113	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	117,663	141,829	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	2,311	1,541	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



Date

09/05/2023

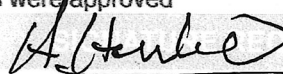
I confirm that these Accounting Statements were approved by this authority on this date:

09/05/2023

as recorded in minute reference:

11(c)

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



Woodnewton Parish Council

Bank Account Reconciliation

Financial Year: 1st April 2022-31st March 2023

Position At: 31st March 2023

Balance at 1st April 2022 as per Bank Statement	£19,962.34
Available balance as at 1st April 2022 (Balance less unpresented cheques at 1st April 2022)	£19,962.34 0
Expenditure 1st April 2022 to 31st March 2023	-£54,746.72
Receipts 1st April 2022 to 31st March 2023	£50,897.19
	<u>-£3,849.53</u>
Unpresented cheques at 31st March 2023	£0.00
Un-banked cheques at 31st March 2023	£0.00
Un-banked cash at 31st March 2023	£0.00
Balance at 31st March as per Bank Statement	£16,112.78
Available balance as at 31st March 2023 (Balance less unpresented cheques at 31st March 2023)	£16,112.78
CHECK	£0.03

Prepared by: Amy Miller(Clerk and RFO)
01/04/2023



Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish mergers only):

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures Input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	21,103	19,962				Explanation of % variance from PY opening balance not required – Balance brought forward agrees	
2 Precept or Rates and Levies	16,550	16,172	622	4.00%	NO		precept was increased by 4% in 2022/23
3 Total Other Receipts	9,281	34,725	25,434	273.75%	YES		Grant received of £17,015 and a donation of £7,729 and burial income was up by £773 this year
4 Staff Costs	3,641	5,727	1,886	49.10%	YES		Due to the annual pay increase when the hourly rate increased from £13.75 to £15.02 and the clerk monthly hours increased this year from 20 to 32 per month
5 Loan Interest/Capital Repayment	770	770	0	0.00%	NO		
6 All Other Payments	21,371	48,250	26,879	125.77%	YES		payments increased due to the purchase of adult exercise equipment £13,640, outdoor furniture £1,461, child seesaw £5,223 and an outdoor tennis table £5,614 plus 5% increase on grass cutting contracts in 2022/23
7 Balances Carried Forward	19,962	16,112			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	19,962	16,112				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	117,663	141,829	24,166	20.54%	YES		purchase of adult exercise equipment £13,640, outdoor furniture £1,461, child seesaw £5,223 and an outdoor tennis table £5,614 and the decommissioning of the buddy board that had a value of £1,772
10 Total Borrowings	2,311	1,541	-770	33.32%	YES		Loan reduced by the capital payment shown in box 5

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

AA

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Woodnewton Parish Council**

County Area (local councils and parish meetings only): **Northamptonshire**

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on Monday 5th June 2023

and ending on Friday 14th July 2023

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2023 (i.e. Monday 3 July – Friday 14 July).

We have suggested the following dates: Monday 5 June – Friday 14 July 2023. The latest possible dates that comply with the statutory requirements are Monday 3 July – Friday 11 August 2023.)

Signed: _____



Role: Chairman

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.

Contact details

Woodnewton Parish Council

Northamptonshire

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Amy Miller	Andrew Hansford
Address	25 Main Street Woodnewton PE8 5EB	5, The Paddock Woodnewton PE8 5EL
Daytime telephone number	07767308859	01780 470752
Mobile telephone number	07767308859	
Email address	woodnewtonpc@gmail.com	andrew@hansford451.plus.com