

# CLAYBROOKE PARVA PARISH COUNCIL

## NOTICE

### 2022-2023 ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (AGAR)

Claybrooke Parva Parish Council apologises for the late publication of its 2022 - 2023 AGAR report. At the handover meeting of 17<sup>th</sup> May 2023 between the outgoing Parish Council and newly formed Parish Council (following 4<sup>th</sup> May 2023 elections), discrepancies were found within the AGAR report presented by the then Parish Clerk at the 17<sup>th</sup> May 2023 Parish Council meeting.

Information presented by the Parish Clerk at the 17<sup>th</sup> May 2023 Parish Council meeting concerning Section 1 - Annual Governance Statement 2022/23 at item 8 was discovered to be incorrect, accordingly Section-1 of the AGAR was not approved by the Chairman at the 17<sup>th</sup> May 2023 meeting.

Following the 17<sup>th</sup> May Parish Council meeting the error has been discussed with the Parish Council Auditors and it has been confirmed the error can be addressed / corrected by the inclusion of a qualifying statement with the next Parish Council 2023-2024 Annual Governance & Accountability Return.

The necessary correction was confirmed at the 26<sup>th</sup> July 2023 Parish Council meeting.

Accordingly the published 2022-2023 AGAR report Section 1 item 8 carries a caveat confirming the error.


**Parish Clerk / RFO**

Smaller authority name: CLYBROOKE PARVA PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>26<sup>th</sup> JULY 2023</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) _____ _____</p> <p>commencing on (c) <u>27<sup>th</sup> JULY 2023</u></p> <p>and ending on (d) <u>23<sup>rd</sup> AUGUST 2023</u> [the 30th working day after (c) above]</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <div style="text-align: center;">  </div> <p>Moore (Ref AP/HD) Rutland House Minerva Business Park Lynch Wood Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) <u>GRAHAM WOOD</u> <u>Finance Clerk / EFA</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>



# Annual Internal Audit Report 2022/23

CLAYBROOK PARVA PARISH COUNCIL

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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

09/05/2023

Name of person who carried out the internal audit

ANTONY HUMPHREYS

Signature of person who carried out the internal audit



Date

09/05/2023

\*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).



\* = Error See Attached Statement *by* *Trisham Check*

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

*Claydon Parish 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:

	Approve		Yes means that the 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input type="checkbox"/>	<input type="checkbox"/>	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.

\*For any statement to which the response is 'no', an explanation must be published

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

*26 July 2023*

and recorded as minutes reference:

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

Chairman

Clerk

*[Signatures]*

Information required by the Transparency Code (not part of the Annual Governance Statement)

	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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## Section 2 – Accounting Statements 2022/23 for

Cusborough Parva Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	6546 <del>8449</del>	8449	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	4950	5049	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1297	1139	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	1285	1400	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	3109	5701	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	8449	7586	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	8449	7586	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	85400	85400	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).
<b>For Local Councils Only</b>			
	Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)			
11b. Disclosure note re Trust funds (including charitable)			✓

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

17 MAY 2023

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

17 May 2023.

as recorded in minute reference:

17 May 2023

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

## Report On Annual Accounts 2022-23

1. The Parish Council's Annual Accounts are formulated on a Receipts and Payments basis in accordance with relevant audit regulations.
2. The Parish Council spent a total of £7101.84 against a precept of £5049.00. The overspend was due to the purchase of a VE day memorial bench (£1670.40) and a contractor to clear an area of the village green, level and re-seed it (£1668.00). Both these items were part funded from grants from HDC in 2021/22 and 2022/23. The precept increased this year by 2% in line with the agreed budget. VAT refunds for 2022/23 of £294.72 and for 2021/22 of £628.66, were received in this financial year.
3. The largest items of expenditure was for the clearance of the village green but part funding of £1042.00 for this was received in the previous year. In addition, a grant for celebrating the Queen's Platinum jubilee of £250.00 was received from HDC and passed to Claybrooke Magna Parish Council who arranged a joint Parish event in the local church.
4. At the year end the Parish Council held financial assets of £7585.94. These funds will continue to be monitored and used to fund the on-going asset replacement schedule. The fixed asset schedule has been reviewed and updated.
5. The Parish Council Reserve Account continues to attract very small amounts of interest but a little higher than the previous years due to improvements in interest rates.
6. The Parish Council has no loans or finance agreements.
7. The Parish Council does not hold petty cash.
8. There were not any items raised at the last audit.
9. The Council's website is regularly updated with latest minutes, agendas and other news items.
10. There were no significant events during the financial year.

## Claybrooke Parva Parish Account Summary 2022-23

### Receipts

	2021/22	2022/23
Balance b/f	6596	8449
Precept	4950	5049
Bank Interest	0	16
Grants/Refunds	1297	1173
<b>Total</b>	<b>12843</b>	<b>14687</b>

### Expenditure

Staff Costs	1226	1345
Staff office expenses	59	55
Other	3109	5701
<b>Total</b>	<b>4394</b>	<b>7101</b>

<b>Net</b>	<b>8449</b>	<b>7586</b>
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## Bank Reconciliation

**Name of Authority:** Claybrooke Parva Parish Council  
**County Area –** Leicestershire and Rutland

**Financial Year ending 31<sup>st</sup> March 2023**

**Prepared by:** Patricia Nunn – Parish Clerk/RFO

**Date:** 27<sup>th</sup> April 2023

### **Balance as per Bank Statements as at 31<sup>st</sup> March 2023**

Current account 3842.48

Reserve account 3743.46

Total 7585.94

Less unrepresented cheques at 31.03.23 nil

**Net balance as at 31.03.23 7585.94**



## Section 137 Payments

Section 137 of the Local Government Act (as amended) 1972 allows Parish Councils to spend up to £8.82, for 2022/23, per elector for purposes for which they have no other specific statutory power to continue but to build stronger relationships in the community.

The Section 137 calculation for the Council for year ending March 2023 is:

$$8.82 \times 151 = \pounds 1331.82$$

Total spending was £25.00 for remembrance Day wreath; £250 for Platinum Jubilee celebration and the additional cost of the remembrance bench for VE Day of £300 = £575.00

## Asset Schedule

As at 31 March 2023 the following assets were held:

### Land and Property:

Village Green - £ 80,000

### Other:

Item	Value	Date Acquired	Date of Disposal	Notes
Waste Bins (6)	500	1999/2018		
Outside Light	200	1999		
Village green seat	200	2008		
Memorial bench	1700	2022		
Wooden Village Sign	2,000	2000		
Parish Notice Board	800	2017		
<b>Total</b>	<b>5400</b>			

**Grand Total - £85,400**



## **Variances**

1. The difference between year-end cash at bank and annual net receipts /expenses figure is due to roundings.

**Name of external Auditor:** Moore UK

Prepared by Patricia Nunn – Parish Clerk/RFO