

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 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.	<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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:

10 / 05 / 2023

and recorded as minute reference:

451 / 24 REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes No

Stokegoldingparishcouncil.gov.uk

Section 2 – Accounting Statements 2022/23 for

STOKE GOLDING WATER PARISH AUTHORITY COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	104539	131763	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	55531	60525	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	35927	32318	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	9360	15208	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	54873	87760	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	131763	121638	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	131763	121638	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	201827	203853	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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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

S Beale **SIGNATURE REQUIRED**

Date

26/04/2023

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

10/05/2023

as recorded in minute reference:

431/25 **MINUTE REFERENCE**

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

[Signature] **SIGNATURE REQUIRED**

Annual Internal Audit Report 2022/23

STOKE GOLDING Parish Council

www.stokegolding.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: **24/04/2023**
LRALC Internal Audit Service
 Name of person who carried out the internal audit: **Catherine Camp FSLCC; LRALC IA**

Signature of person who carried out the internal audit: *Catherine M Camp*
 Date: **24/04/2023**

*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).

It is very heartening to hear that you have a full council of 8 members elected from May 2023, and note that with a CILCA trained Clerk the Council is now able to adopt the General Power of Competence at their Annual Meeting should they so wish.

I would like to thank Sarah for her co-operation and assistance in delivering the audit. She quickly responded to my queries and has been very helpful.

Have comments from the internal audit 2021-2022 been addressed?

Recommendation 2021-2022	Comment
Agendas to be available on the website.	Agendas are on the website now.
Recommended the Clerk complete CILCA	Clerk has obtained CILCA – well done

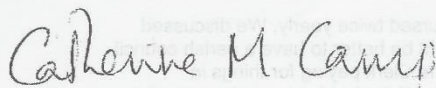
Areas in the 2022-2023 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

	Reason
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	This authority cannot certify itself as exempt.
L	
M	
N	
O	

Recommendations for action 2022-2023

Areas for consideration or improvement	Recommendation
Confirm that Agenda is produced 3 clear days prior to meeting date	Put the date on the Agenda when it is produced.
Make sure that the Councillors are aware of the legal powers that they must adhere to.	Consider listing the powers against which payments are made as part of the minutes.
Update Cemetery records where necessary.	Transfer Cemetery Records onto Scribe
The Budget process is well documented, but both the Budget figure and Precept figure needs to be recorded in the minutes.	Make sure the agreed figure for the budget is minuted, followed by the agreed figure for the Precept amount.
Consider how sundries/stationery are purchased.	Investigate use of a pre-loaded credit card.

Yours sincerely,



Ms. Catherine Camp
 Internal Auditor to the Council
 07759 371507 ccampinternalauditor@outlook.com

Internal Audit Report

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

Name of council:	STOKE GOLDING Parish Council		
Name of Internal Auditor:	Catherine Camp	Date of report:	24 th April 2023
Year ending:	31 March 2023	Date audit carried out:	24 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 proper practices referred to in Accounts and Audit Regulations are set out in JPAG Practitioners Guide 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.

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 carried out an Internal Audit for Stoke Golding Parish Council on 24th April 2023 via a zoom-conference call with Sarah Beale (Parish Clerk & RFO). Congratulations to Sarah for achieving her CiLCA qualification. This is a very well-run Council, and Sarah is mindful of being as transparent as possible so that members of the public can see what the Council is doing within the community on their behalf.

I initially reviewed the Council Agendas, Minutes, Standing Orders, Financial and Audit information and policy documents on their website. I then requested further documents via email.

I found the website well laid out, and easy to navigate and was able to locate all the documents which I needed to check.

I checked that all Councillor Registers of Interests are up to date – they are.

The Clerk purchases small items of stationery etc and is reimbursed twice yearly. We discussed that although this is only being used for small purchases, it might be better to have a parish council credit/debit card, with an agreed maximum spend rather than the Clerk paying for things in advance and then being reimbursed. (VAT can only be reclaimed if the invoice is made out to the Council.)

I am pleased to be able to report that having tested all aspects of the council's internal controls that I am required to consider, based on the information made available to me, I am satisfied that in all significant respects the internal control objectives were achieved throughout the financial year to a standard adequate to meet the council's needs. Accordingly, I have completed and signed off the Annual Internal Audit Report as required.

Stoke Golding Parish Council

Prepared by: S Beate
Name and Role (Clerk/RFO etc)

Date: 26/4/23.

Approved by: [Signature]
Name and Role (RFO/Chair of Finance etc)

Date: 26/4/23


	Bank Reconciliation at 31/03/2023		
	Cash in Hand 01/04/2022		131,762.83
	ADD Receipts 01/04/2022 - 31/03/2023		92,843.09
			224,605.92
	SUBTRACT Payments 01/04/2022 - 31/03/2023		102,967.35
A	Cash in Hand 31/03/2023 (per Cash Book)		121,638.57
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2023	0.00	
	unity trust bank current 31/03/2023	41,027.56	
	Unity trust bank instant access 31/03/2023	0.00	
	NS&I investment account 31/03/2023	61,091.38	
	NatWest business reserve account 31/03/2023	40.14	
	NatWest current account 31/03/2023	19,479.49	
			121,638.57
	Less unrepresented payments		
			121,638.57
	Plus unrepresented receipts		
B	Adjusted Bank Balance		121,638.57
	A = B Checks out OK		

Smaller authority name: STOKE GOLDING PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

**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>Sunday 11th June 2023</u></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.</p> <p>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 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>RFO + Sarah Beale - Clerk - Old Forge Blacksmiths Yard, Stoke Golding CV13 6HD - 07398448436 Clerk@stokegoldingparishcouncil.gov.uk</u></p> <p>commencing on (c) <u>Monday 6 June 2022</u> <u>Monday 12th June 2023</u></p> <p>and ending on (d) <u>Friday 21st July 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">• The opportunity to question the appointed auditor about the accounting records; and• 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. <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> <p> Moore (Ref RD/hd) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) <u>SARAH BEALE - RFO</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>

Contact details

Name of smaller authority: Stoke Golding Parish Council

County Area (local councils and parish meetings only): Leicestershire

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

	Clerk/RFO (Main contact)	Chair
Name	SARAH BEALE	NICOLA SMITH
Address	OLD FORGE BLACKSMITHS YARD STOKE GOLDING CV13 6HD	6 STONELEY RD STOKE GOLDING CV13 6JN
Daytime telephone number	07398448436	07900601571
Mobile telephone number	0739 8448436	07900 601571
Email address	clerk.stokegoldingpc@gmail.com or clerk@stokegoldingparishcouncil.gov.uk	nic.sgpc@gmail.com

Additional information to be submitted with Part 3 AGAR

Basic and Intermediate levels

Item required.	Yes or No
1. State the basis of accounts – Income and Expenditure (I&E) or Receipts and Payments (R&P).	Yes. R+P
2. Bank reconciliation (N.B. a <u>pro-forma</u> document is available online).	Yes.
3. Explanations of significant variances – with a numerical support: For boxes 2 – 10 in the Accounting Statements, where the 2023 figure is 15% greater than, or 15% less than, the 2022 figure unless the variance is less than £500. Please also provide an explanation if the variance is greater than £100,000 regardless of whether this is less than 15%.	Yes.
4. A reconciliation between boxes 7 and 8 – this must be quantified.	Yes
5. An explanation of any 'No' answers in Section 1 (Annual Governance Statement).	Yes
6. An explanation of any 'No' answers in the Annual Internal Audit Report.	Yes N/A.
7. An explanation of the level of reserves held if more than twice the precept of the Authority.	Yes.
8. Whether you use the general power of competence.	NO.
9. The dates for the period for the exercise of public rights (N.B. a <u>pro-forma</u> document is available online).	Yes
10. This sheet should also be submitted, duly completed.	Yes.