

MINUTES OF A MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE OF KINVER PARISH COUNCIL HELD AT 95 HIGH STREET, KINVER ON WEDNESDAY 26TH APRIL 2023

Councillors:), P Wooddisse (Chairman), I G Sadler (Vice Chairman), JK Hall (ex-officio)

Also in attendance: Mrs M Fullwood and Mrs J Cree.

1. Apologies for Absence

Apologies of absence were received from Mrs C Allen, H Williams, K Slade, K Hosell and S Charlesworth-Jones.

2. Declarations of Interest

None were declared.

3. Minutes of the Meeting held on 22nd February 2023

The minutes of the meeting held on 22nd February 2023 were approved and signed as a true record of that meeting.

4. To review the formally the year end accounts from 1st April 2022 to 31st March 2023 (figures attached)

The accounts for year ending 31st March 2023 and the relevant papers are set out as appendix 1 to these minutes.

The AGAR from complemented by the Internal Auditor is set out as appendix 2 to these minutes.

The contingencies expenditure line is made up of the following items:-

£2980 Wicksteed repair, £5500 to buy old van, £31093 New Van, £190 van sign writing, £561 load liner for van. The income for the van being sold is in line 34 on the income.

It was proposed by Cllr J Hall and seconded by Cllr I Sadler to recommend to the Parish Council to accept the accounts and auditors forms as detailed in the appendices 1 and 2. On a vote this was agreed.

5. Balances and reserves remaining as at the 31st March 2023

Balances at the start of the year 1/4/23

Barclays Bank Account	£811.09
Co-op Bank	£6791.48
Bath Building Society	£16817.79
West Bromwich Account	£34741.01

Finance and General Purposes Committee Minutes 16/02/2022

Total £59105.55

Of the sum left in the Co-Op bank Account £3664.65 needs to be reserved for:-

Market funds to be reserved	£1147.50
Nplan	£1516.95
Coronation	£500.00

Leaving a balance in the Co-Operative account of £3126.83

For information West Bromwich Reserves at the present time are allocated as below:-

Play Area	£5000.00
Contingencies	£3500.00
Elections	£12393.07
Xmas Lights	£5455.65
Underspends from 2021/22	£8392.29

West Bromwich Building Society £34741.01

It was proposed by Cllr J Hall and seconded by Cllr I Sadler to recommend to the Parish Council to increase the reserves balance in the West Bromwich account to £35000 and allocate the balances as detailed below:-

Play Area	£5000.00
Contingencies	£12000.00
Elections	£12000.00
Xmas Lights	£6000.00
West Bromwich Building Society	£35000.00

On a vote this was agreed.

6. Items referred from the Parish Council for funding

It was **Resolved** to **Recommend** to the Parish Council that:-

The grant application for the Youth Café for the room hire up to 18th July 2023 be funded at a cost of £432 from the Community Projects budget head 120.

The funding for the Best Kept Village Competition is funded from the Grants budget line and set at £100, for the 2 prizes.

The above recommendations were agreed unanimously.

7. Date of Next Meeting – Wednesday 26th July 2023 7.00pm

8. Items for future agendas

9. Recommendations to the Parish Council

It was proposed to recommend to the Parish Council that:-

- The accounts as set out as appendix 1 and 2 to these minutes are accepted.
- The grant application for the Youth Café to be agreed at £432.00
- To allow a sum of £100 for the Best Kept Village Prizes.
- To increase the reserves balance in the West Bromwich account to £35,000 and allocate the balances as detailed below:-

Play Area	£ 5,000.00
Contingencies	£12,000.00
Elections	£12,000.00
Xmas Lights	£ 6,000.00
West Bromwich Building Society	£35,000.00

Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

2022/2023		Actual Net	Balance	
INCOME				
Council				
13	INTEREST BATH BUILDING SOCIETY	£100.00	£156.31	£56.31
14	Barclays income	£0.00	£00.23	£00.23
17	PRECEPT	£0.00	£0.00	£0.00
22	INTEREST WEST BROM ACCOUNT - CHARITY ACC	£4.00	£4.43	£0.43
30	Burial Fees - Co-Op bank account	£11,250.00	£9,393.78	-£1,866.22
31	Toilet Income - Co-Op bank account	£50.00	£238.40	£188.40
32	Donations - Co-Op bank Account	£0.00	£3,236.00	£3,236.00
33	Precept - Co-Op Bank Account	£153,975.00	£153,975.00	£0.00
34	Sundries - Co-Op Bank Account	£0.00	£7,671.29	£7,671.29
35	Police Office Rent - Co-Op Bank Account	£4,000.00	£4,000.00	£0.00
37	Balance from un-committed reserves	£0.00	£0.00	£0.00
38	EV Income	£1,200.00	£2,561.73	£1,361.73
39	N Plan RESERVES FUND	£5,000.00	£0.00	-£5,000.00
40	Kinver Market	£0.00	£2,005.00	£2,005.00
41	PWLB	£0.00	£0.00	£0.00
Total Council		£175,579.00	£183,242.17	£7,663.17
Total Income		£175,579.00	£183,242.17	£7,663.17
EXPENDITURE				
Council				
57	BARCLAYS BANK CHARGES	£78.00	£89.05	-£11.05
58	EV Electricity used	£1,000.00	£3,481.16	-£2,481.16
60	Kinver Market	£0.00	£437.30	-£437.30
61	Jubilee coronation celebrations	£2,000.00	£4,594.84	-£2,594.84
62	pwlb repayments	£0.00	£0.00	£0.00
63	Clock Shelter Exp.	£0.00	£11,747.47	-£11,747.47
104	NEIGHBOURHOOD PLAN	£5,000.00	£3,483.05	£1,516.95
107	Climate Change	£0.00	£476.24	-£476.24
110	General Administration - Co-Op Bank Account			
110/1	Telephone	£1,500.00	£1,385.93	£114.07
110/2	Stationary	£2,000.00	£2,581.69	-£581.69

Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

2022/2023		Actual Net	Balance	
110/3	General Insurance	£2,100.00	£1,988.80	£111.20
110/4	Rates	£2,300.00	£1,263.14	£1,036.86
110/5	Office Electricity and Gas	£2,000.00	£3,951.38	-£1,951.38
110/6	Audit	£875.00	£875.00	£0.00
110/7	Chairmans Allowance	£500.00	£500.00	£0.00
110/8	Staffing Training Expenses	£150.00	£36.00	£114.00
110/9	Members Expenses	£300.00	£487.44	-£187.44
110/10	Computer Support Services	£2,000.00	£1,757.37	£242.63
110/11	Photocopier	£240.00	£180.00	£60.00
110	Total	£13,965.00	£15,006.75	-£1,041.75
111	Maintenance - Co-Op Bank Account			
111/1	Maintenance Toilets	£2,500.00	£2,437.18	£62.82
111/2	Maintenance Misc	£6,500.00	£5,711.60	£788.40
111/3	Grass Cutting	£3,500.00	£4,000.00	-£500.00
111/4	Play Area	£2,000.00	£689.00	£1,311.00
111	Total	£14,500.00	£12,837.78	£1,662.22
112	Car Park Rental - Co-Op Bank Account	£1,450.00	£1,475.00	-£25.00
113	Christmas Illuminations - Co-Op Bank Account	£4,500.00	£4,715.17	-£215.17
114	Contingencies - Co-Op Bank Account	£0.00	£38,914.33	-£38,914.33
115	Vehicles - Co-Op Bank Account			
115/1	Leasing	£4,600.00	£5,916.10	-£1,316.10
115/2	Fuel	£400.00	£1,813.48	-£1,413.48
115/3	Insurance	£2,000.00	£1,228.97	£771.03
115/4	Vehicle tax	£0.00	£126.91	-£126.91
115	Total	£7,000.00	£9,085.46	-£2,085.46
116	Health and Safety - Co-Op Bank Account	£100.00	£0.00	£100.00
117	Grants Subs Co-Op Bank Account			
117/1	Parish Councils Subs	£500.00	£131.00	£369.00
117/2	SPCA / LCR	£700.00	£62.56	£637.44
117/3	Grants	£4,486.00	£5,403.74	-£917.74
117	Total	£5,686.00	£5,597.30	£88.70
118	Election Expenses - Co-Op Bank Account	£0.00	£0.00	£0.00
119	Wages/Salaries - Co-Op Bank Account			

Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

2022/2023		Actual Net	Balance	
119/1	Salaries	£85,500.00	£82,815.13	£2,684.87
119/2	Employers NI	£7,750.00	£7,866.14	-£116.14
119/3	Employers Pension	£23,300.00	£18,382.86	£4,917.14
119/4	Toilets	£1,150.00	£1,205.00	-£55.00
119	Total	£117,700.00	£110,269.13	£7,430.87
120	Community Projects - Co-Op Bank Account	£4,000.00	£3,914.00	£86.00
121	Legal Fees - Co-Op Bank Account	£600.00	£600.00	£0.00
	Total Council	£177,579.00	£226,724.03	-£49,145.03
	Total Expenditure	£177,579.00	£226,724.03	-£49,145.03
	Total Income	£175,579.00	£183,242.17	£7,663.17
	Total Expenditure	£177,579.00	£226,724.03	-£49,145.03
	Total Net Balance	-£2,000.00	-£43,481.86	

Summary Trial Balance

Year ending 31/03/23

Credit	Debit	
Income		
Income	6,561.73	
Burial fees	9,308.78	
Rights of Way	0.00	
Exchequer Bond	0.00	
Toilet Income	238.40	
Rents received	0.00	
Donations and Sundries	12,912.29	
Precept	153,975.00	
Agency Services reimbursements	0.00	
Loan/Capital Receipts	0.00	
Interest on Investments	245.97	
Sale of Assets	0.00	
Expenditure		
General Administration		24,092.21
Agency Services		0.00
S. 137 Payments		4,594.84
Capital Schemes		0.00
Provision for Doubtful Debts		0.00
Interest on Long Term Debts		0.00
General Administration - Petty cash/High St toilet cleaning		0.00
Maintenance		12,837.78
Burial Ground		0.00
Expenditure		67,857.77
Grants and Subscriptions		5,597.30
Car park rentals		1,475.00
Millennium Fund		0.00
Loan repayment		0.00
Employment Advice Centre		0.00
Wages / Salaries		110,269.13
Church - Methodist rent		0.00

Summary Trial Balance

Expenditure

Balance Sheet Assets

Stocks		0.00
Stock Adjustment		0.00
VAT Recoverable		5,043.27
Debtors		-2,088.34
Payment in Advance		0.00
Cash in Hand && at Bank		59,150.55
Investments		0.00
Long term assets		0.00
Loans Made		0.00

Balance Sheet Liabilities

Loans Received	0.00	
VAT Payable	0.00	
Creditors	2,935.89	
Receipts in Advance	0.00	
Reserves (at start of year)	102,651.45	
Trial Balance Total	288,829.51	288,829.51

Total of credits and debits match.

Consolidated Balance Sheet

Unaudited

31/03/22 31/03/23
£ £

Long Term assets

0.00	Long Term Debts	0.00	
0.00	LONG TERM Investment Accounts		0.00
0.00	TOTAL LONG TERM ASSETS		0.00

Current assets

0.00	Investments	0.00	
0.00	Loans Made	0.00	
0.00	Investments	0.00	
0.00	Stocks	0.00	
3,058.62	VAT Recoverable	5,043.27	
0.00	Debtors	-2,088.34	
0.00	Payment in Advance	0.00	
105,825.06	Cash in Hand && at Bank		59,150.55
108,883.68	TOTAL CURRENT ASSETS		62,105.48
108,883.68	TOTAL ASSETS		62,105.48

Current liabilities

0.00	Loans Received	0.00	
0.00	Temporary Borrowing	0.00	
0.00	VAT Payable	0.00	
6,232.23	Creditors	2,935.89	
0.00	Receipts in Advance	0.00	
6,232.23	TOTAL CURRENT LIABILITIES		2,935.89
102,651.45	TOTAL ASSETS LESS CURRENT LIABILITIES		59,169.59
0.00	Long Term Borrowing	0.00	
0.00	Deferred Liabilities	0.00	
0.00	Deferred Credits	0.00	
0.00		0.00	
102,651.45	NET ASSETS		59,169.59
Represented by			
102,651.45	General Reserve		59,169.59
RESERVES			
0.00	Asset Replacement Reserve		0.00
0.00	LONG TERM Investment Accounts		0.00
0.00	Liability Reserves e.g. deposits		0.00
102,651.45	59,169.59		
0.00	Reserves total excluding general fund and liabilities		0.00
0.00	Reserves total of liabilities e.g. deposits		0.00
102,651.45	General fund total		59,169.59
102,651.45	59,169.59		

Financial Summary - Cashbook

Summary of receipts and payments between 01/04/22 and 31/03/23 inclusive. This may include transactions with ledger dates outside this period.

Balances at the start of the year

Ordinary Accounts

.BARCLAYS BANK	£819.09
.COOPERATIVE BANK C & I	£23,046.37
Bath Building Society	£37,654.48
Reserves West Bromwich	£44,305.12
Total	<u>£105,825.06</u>

RECEIPTS	Net	Vat	Gross
Council	£202,060.73	£0.00	£202,060.73
Total Receipts	<u>£202,060.73</u>	<u>£0.00</u>	<u>£202,060.73</u>
PAYMENTS	Net	Vat	Gross
Council	£230,020.37	£18,714.87	£248,735.24
Total Payments	<u>£230,020.37</u>	<u>£18,714.87</u>	<u>£248,735.24</u>

Closing Balances

Ordinary Accounts

.BARCLAYS BANK	£807.27
.COOPERATIVE BANK C & I	£6,791.48
Bath Building Society	£16,810.79
Reserves West Bromwich	£34,741.01
Total	<u>£59,150.55</u>

Signed _____
Chair

Clerk / Responsible Financial Officer

Annual Governance and Accountability Return 2022/23 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2023**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
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 2023**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2022/23**, page 4
- **Section 1 – Annual Governance Statement 2022/23**, page 5
- **Section 2 – Accounting Statements 2022/23**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

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 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. *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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- 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.
- 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.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
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', is an explanation available for publication?		
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 Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

ENTER NAME OF AUTHORITY

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23:

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2022/23:

ENTER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2023.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

I confirm that this Certificate of Exemption was approved by this authority on this date:

SIGNATURE REQUIRED

DD/MM/YYYY

DD/MM/YYYY

Signed by Chairman

Date

as recorded in minute reference:

SIGNATURE REQUIRED

DD/MM/YYYY

MINUTE REFERENCE

Generic email address of Authority

Telephone number

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

TELEPHONE NUMBER

*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

KINVER PARISH OF COUNCIL

WWW.KINVERPARISH.COM WEBSITE ADDRESS

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

06.04.2023

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

MRS NAJATA PULLAR AUDITOR

Signature of person who carried out the internal audit

Pullar

SIGNATURE REQUIRED

Date

06.04.2023

*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).

Section 2 – Accounting Statements 2022/23 for

KINNER PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	91423	102652	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.	134709	153975	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	57311	29267	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	114218	110269	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	∅	∅	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	66573	116455	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	102652	59170	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	105825	59150	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	755871	755871	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	22000	17,353	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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Fixed assets as at 31st March 2023

CONTENTS 95 HIGH STREET	£12,628.66
CLOCK SHELTER	£43,709.05
DOG BINS / 14 BINS	£2,270.22
BENCHES / SEATS	£12,144.76
BUS SHELTERS	£5,549.43
NOTICE BOARDS	£2,912.84
WAR MEMORIAL	£42,292.99
MAINTENANCE MACHINERY	£3,919.86
CHAIRMAN'S BADGE AND CHAIN	£3,376.19
S HARRIS CUP AND BOARD	£1,575.41
VILAGE SIGNS	£4,527.13
FLASHCAM	£0.00
CHRISTMAS LIGHTS	£7,792.17
GATES AND FENCES	£11,367.64
PLAY EQUIPMENT	£194,495.62
95 HIGH STREET building	£217,764.32
TOILET BLOCK HIGH STREET	£108,879.06
TOILET BLOCK KINVER EDGE	£48,894.72
GARAGE AND STORE COMBER RIDGE	£16,665.40
STONE TROUGHS	£1,619.30
Speed signs	£6,036.00
CCTV CAMERA KSCA CAR PARK	£2,450.00
Gazebos	£5,000.00
	£755,870.77

