

Mattingley Parish Council

2023 / 2024 Bank Reconciliation – AUDIT SHEET

Income and expenditure summary		
1	Balance Brought Forward	£18,955.23
2	Plus Income	£17,267.36
3	Less Expenditure	£19,375.63
4	Balance to take over	£16,846.96
Reconciliation		
5	Treasurers Account at 31 March 24	£127.74
6	Bus Inst Access at 31 March 24	£16,719.22
7	Total accounts	£16,846.96

Keith Alderman, Chairman

19 June 2024

Susan Turner, RFO.....

19 June 2024

Mattingley Parish Council

2023 / 2024 Significant Variations: AUDIT SHEET

Difference between current and previous year greater than both 10% and £100
in Section 2, boxes 2, 3, 4, 5, 6, 9 and 10

	Item	Previous Year 2022/2023	Current Year 2023/2024	Difference	Diff %
1	Balance Brought Forward	£29,415.07	£18,955.23	£10,459.84	-35.56%
2	Annual Precept	£12,000.00	£12,600.00	£600.00	5.00%
3	Total Other Receipts	£2,267.65	£4,667.36	£2,399.71	105.82%
4	Staff Costs	£4,758.60	£5,623.80	£865.20	18.18%
5	Loan interest/capital repayments	£0.00	£0.00	£0.00	NA
6	Total other payments (excl salaries)	£19,968.89	£13,751.83	£6,217.06	-31.13%
7	Balance carried forward	£18,955.23	£16,846.96	£2,108.27	-11.12%
8	Total cash and short term investments	£18,955.23	£16,846.96	£2,108.27	-11.12%
9	Total fixed assets and long term assets	£29,909.75	£35,676.75	£5,767.00	19.28%
10	Total borrowings	£0.00	£0.00	£0.00	NA
11	Trust funds	NA	NA	NA	NA

Box 3 Total other receipts

Explanation for variation of	2022/23	2023/24	Difference
Grant County Cllr devolved budget grant	£2,105.66	£1,000.00	£1,105.66
VAT refund	£0.00	£3,412.20	£3,412.20
Bank interest	£161.99	£255.16	£93.17
TOTAL	£2,267.65	£4,667.36	£2,399.71

Box 4 Staff costs

Explanation for variation of	2022/23	2023/24	Difference
2022/23: £432.60 x 11 =	£4,758.60		
2023/24: £432.60 x 13 =		£5,623.80	
TOTAL	£4,758.60	£5,623.80	£865.20

Box 6 Total other payments (excl salaries)

Explanation for variation of	2022/23	2023/24	Difference
Clerk's allowance	£324.00	£324.00	£0.00
Finance / governance	£1,393.55	£1,708.01	£314.46
Community	£889.47	£225.00	£664.47
Grounds maintenance contract	£3,040.08	£3,252.72	£212.64
Hound Green tree works	£8,574.08	£0.00	£8,574.08
Other Hound Green Maintenance (eg moles, rolling, clearing brash)	£180.00	£180.00	£0.00
General maintenance (eg footbridge, bus shelters, SiD battery)	£562.50	£0.00	£562.50
Glebe Wood	£0.00	£500.00	£500.00
Project Artwork for Hazeley logo	£100.00	£0.00	£100.00
Hound Green benches	£1,057.38	£0.00	£1,057.38
Phone box	£1,378.23	£169.81	£1,208.42
Village Gateways – Hazeley	£0.00	£2,975.00	£2,975.00
Defibrillators and connection	£0.00	£2,993.69	£2,993.69
VAT	£2,469.60	£1,423.60	£1,046.00
TOTAL	£19,968.89	£13,751.83	£6,217.06

Box 9 Asset register

Explanation for variation of	2022/23	2023/24	Difference
Asset register at YE 2022/23	£29,909.75	£29,909.75	£0.00
Village Gateways x 2	£0.00	£2,975.00	£2,975.00
Defibrillators x2 plus cabinets	£0.00	£2,792.00	£2,792.00
TOTAL	£29,909.75	£35,676.75	£5,767.00

Signed:

Keith Alderman, Chairman

Date 19 June 2024

Susan Turner, RFO

Date 19 June 2024

Certificate of Exemption – AGAR 2023/24 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 2024, 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 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

MATTINGLEY PARISH COUNCIL

certifies that during the financial year 2023/24, 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 2023/24: £17,267

Total annual gross expenditure for the authority 2023/24: £19,376

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 **£210 +VAT** will be payable.



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

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), 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 2024.

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:	19/06/2024
	19/06/2024		
Signed by Chair	Date	as recorded in minute reference:	
	19/06/2024	53.3	
Generic email address of Authority		Telephone number	07515 777060
	clerk.mattingley@gmail.com		

*Published web address

<http://www.mattingley-pc.org.uk>

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 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

MATTINGLEY PARISH COUNCIL

www.mattingley-pc.org.uk

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

27/06/2024

Name of person who carried out the internal audit

PETER K BROWN

Signature of person who carried out the internal audit



Date

27/06/2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

MATTINGLEY 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 2024, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.

*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:

19/06/2024

and recorded as minute reference:

53.4

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

Chair

Clerk

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
	✓	

<http://www.mattingley-pc.org.uk>

Section 2 – Accounting Statements 2023/24 for

MATTINGLEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	29,415	18,955	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	12,000	12,600	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,268	4,667	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	4,759	5,624	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	19,969	13,751	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	18,955	16,847	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	18,955	16,847	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	29,910	35,677	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)		✓		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 exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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

15/04/2024

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

19/06/2024

as recorded in minute reference:

53.5

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

