

Annex 1 - Annual Governance Statement 2022/23

As a committee of the members of:

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:

Statement	Yes	No	N/A
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"/>	<input type="checkbox"/>
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"/>	<input type="checkbox"/>
3. The box of 'receivable' items to assess ourselves that there are no risks of actual or potential non-compliance with laws, regulations and 'Proper Practice' that could have a significant financial effect on the ability of the authority to conduct its business or manage its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We provided proper opportunity during the year for the exercise of members' rights in accordance with the requirements of the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. We carried out an assessment of the risks facing the 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"/>	<input type="checkbox"/>
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"/>	<input type="checkbox"/>
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 the authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. (For local councils only) Trust funds including charitable, in our capacity as sole managing trustee we discharge the accountability responsibilities for the financial reports and, if required, independent examination of audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on: **12/06/2023**

and recorded as minute reference: **6745**

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

Annex 2 - Accounting Statements 2022/23 for

Year ending	2022	2021	2020
1. Balances brought forward	53,031	80,114	
2. (+) Precept or Rates and Levies	43,665	43,350	
3. (+) Total other receipts	36,963	65,145	
4. (-) Staff costs	15,513	113,322	
5. (-) Loan interest/capital repayments	0	0	
6. (-) All other payments	38,032	56,271	
7. (=) Balances carried forward	80,114	121,006	
8. Total value of cash and short term investments	81,034	119,845	
9. Total fixed assets plus long term investments and assets	2,074,43	2,472,16	
10. Total borrowings	0		

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

I confirm that these Accounting Statements were approved by this authority on this date as recorded in minute reference: **6746**
 Signed by Chairman of the meeting where the Accounting Statements were approved


Date **12.6.23**

Section 2 – Accounting Statements 2022/23 for

Nether Wallop Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	61,089	91,298	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	43,665	43,350	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	42,890	68,936	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	15,513	11,332	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	40,833	61,306	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	91,298	130,946	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	92,218	129,785	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	385,288	425,061	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 type="checkbox"/>	<input checked="" 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 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

SIGNATURE REQUIRED

Date

29/02/2024

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

29/02/2024

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Final External Auditor Report and Certificate 2022/23 in respect of Nether Wallop Parish Council

Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a limited assurance review is set out by the National Audit Office (NAO). A limited assurance review is not a full statutory audit, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website - <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor report 2022/23

On 29 September 2023, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2023. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

The comparative figures disclosed in Section 2 of the AGAR do not agree to the audited AGAR for the year ended 31 March 2022. The council have consolidated their 32.2% share of the Wallop Parish Hall into figures disclosed in the 2022 column of the current year AGAR. The corrected version is included with the original signed AGAR and this report.

The internal auditor highlighted that the smaller authority did not comply with assertion L of the internal control objective.



External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

DocuSigned by:
BDO LLP
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BDO LLP - Southampton

04 March 2024