

# Cerne Valley Parish Council

This is to advise you that there will be an Annual General Meeting of the Cerne Valley Parish Council

on **Thursday 11<sup>th</sup> May 2023 starting at 7pm in Godmanstone Village Hall**

*All members of the Council are summonsed to attend for the purpose of considering and resolving upon the business to be transacted at the meeting as set out hereunder and are reminded that the Council has a general duty to consider the following matters in the exercise of any of its function.*

*Wayne Lewin*

Parish Clerk

04<sup>th</sup> May 2023

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**1. ELECTION OF CHAIRMAN**

- 1.1 To elect Chairman
- 1.2 To receive Chairman's Declaration of Acceptance of Office

**2. ELECTION OF VICE CHAIRMAN**

- 2.1 To elect Vice Chairman
- 2.2 To receive Vice Chairman's Declaration of Acceptance of Office

**3. APPOINTMENT OF OFFICERS AND REPRESENTATIVES**

- 3.1 Rights of Way Officer(s)
- 3.2 Flood Liaison Officer(s)
- 3.3 DAPTC representative
- 3.4 Cerne Abbas Village Hall Management Committee representative
- 3.5 Godmanstone Village Hall Management Committee representative
- 3.6 Internal Auditor
- 3.7 Parish Council committee members
- 3.8 Trustee of the Cerne Abbas Village Hall
- 3.9 Speed Indicating Device (SID) coordinator

**4. APPROVAL OF REGULATIONS AND DOCUMENTS**

- 4.1 Standing Orders (revised)
- 4.2 Code of conduct
- 4.3 Financial regulations (revised)
- 4.4 Risk assessments
- 4.5 Freedom of information requests
- 4.6 General data protection regulation
- 4.7 Complaints procedure
- 4.8 Social media policy
- 4.9 To confirm the frequency and timings of Full Council meetings

**5. FINANCES AND AUDIT**

- 5.1 To approve accounts for financial year 22/23 subject to audit
- 5.2 To approve the reserves
- 5.3 To approve the asset register
- 5.4 To approve the insurance schedule
- 5.5 To confirm the dates for notice of public rights to view unaudited accounts
- 5.6 To approve the explanation of variances
- 5.7 To approve the bank reconciliation
- 5.8 To approve the Annual Governance and Accountability Return for 22/23 subject to audit to include the annual governance statement and annual accounting statement

Cerne Valley Parish Council Payments List 22/23																							10/04/2023	
Date	Payee Details	PV	Amount	Salary	Expenses	Administration	Training	Honorarium	Fees	Hall Hire	Insurance	Audit	Grants	Play Park	F&E	Allotments Precept	BG Precept	Allotments Fees	BG Fees	Car Park Income	Reserve	VAT	TOTAL	
12/05/2022	Wayne Lewin (BACS)	Back Pay 2021/22	1	106.88	106.88																		106.88	
12/05/2022	Asbestos Contracting Limited (VISA)	Inspection report	2	90.00											75.00							15.00	90.00	
12/05/2022	Dorset Home and Gardens Services (1788)	Play Park Repairs	3	350.00										350.00									350.00	
12/05/2022	Dorset Home and Gardens Services (1788)	Pathway Clearance	4	200.00											200.00								200.00	
12/05/2022	Cerne Abbas Village Hall (BACS)	Hall Hire	5	18.00					18.00														18.00	
12/05/2022	Portland Skips (VISA)	Skip Hire	6	362.00																	301.67	60.33	362.00	
12/05/2022	Wayne Lewin (BACS)	Apr 22 Salary	7	694.53	657.83	36.70																	694.53	
12/05/2022	Castle Gardens (Mike Keating) (BACS)	Purchase of flower seeds	8	15.00														12.50				2.50	15.00	
12/05/2022	Dorset Council (BACS)	Installation of new bin	9	231.65											231.65								231.65	
12/05/2022	Dorset Council (DD)	Emptying of bins	10	136.00											136.00								136.00	
12/05/2022	Dorset Home and Gardens Services (BACS)	Dismantling of picnic tables	11	100.00																	100.00		100.00	
12/05/2022	Dorset Home and Gardens Services (BACS)	Painting of BG gates	12	360.00													360.00						360.00	
12/05/2022	Cerne Abbas Brewery (BACS)	AVM refreshments	13	50.00																	41.67	8.33	50.00	
12/05/2022	Tesco (VISA)	AVM refreshments	14	51.66																	43.05	8.61	51.66	
12/05/2022	NBB Recycled Furniture (VISA)	New picnic tables	15	1,968.00																	1640.00	328.00	1968.00	
12/05/2022	Wessex Grounds Services (BACS)	Routine Maintenance	16	83.13											69.28							13.85	83.13	
12/05/2022	Ebay (Mike Keating) (BACS)	Blades for strimmer	17	19.08														15.90				3.18	19.08	
12/05/2022	Lyons Gate Contracting Services (BACS)	Grass Cutting	18	648.00											100.00				410.00	30.00		108.00	648.00	
12/05/2022	Bradford Building (Mike Keating) (BACS)	Cement	19a	6.94																5.78		1.16	6.94	
12/05/2022	CT Aggregate (Mike Keating) (BACS)	Ballast	19b	7.20																6.00		1.20	7.20	
09/06/2022	Gallagher (BACS)	Insurance	20	473.68							473.68												473.68	
09/06/2022	Wayne Lewin (BACS)	May 22 Salary	21	717.93	657.83	36.70															11.70		717.93	
09/06/2022	Royal British Legion Institute (VISA)	Tree for Jubilee Plaque	22	154.99																	129.16	25.83	154.99	
09/06/2022	DAPTC (BACS)	Annual Subscriptions	23	388.16					388.16														388.16	
09/06/2022	Asbestos Contracting Limited (BACS)	Removal of asbestos	24	894.00																		745.00	149.00	894.00
09/06/2022	Dorset Council (BACS)	Installation of play surface	25	1,166.10																		971.75	194.35	1166.10
09/06/2022	Castle Gardens (Mike Keating) (BACS)	Tree for Jubilee	26	97.50																		81.25	16.25	97.50
09/06/2022	Designer Metal (BACS)	Tree Guard	27	282.00																45.41	189.59	47.00	282.00	
09/06/2022	CA Jubilee Committee (BACS)	Donation	28	600.00																		600.00	600.00	
09/06/2022	Godmanstone Village Hall (BACS)	CIL grant for solar panels	29	2,193.12																		2193.12	2193.12	
09/06/2022	Wayne Lewin (BACS)	June 22 Salary	30	694.53	657.83	36.70																	694.53	
09/06/2022	Playdale (BACS)	Adventure trail equipment	31	3,223.56																		2686.30	537.26	3223.56
09/06/2022	Dorset Home and Gardens Services (BACS)	Install picnic tables	32	291.00																		291.00	291.00	
09/06/2022	HMRC (VISA)	PAYE	33	441.32	441.32																		441.32	
14/07/2022	Elite Playground Inspections (BACS)	Play Park Inspection	34	48.00											40.00							8.00	48.00	
14/07/2022	Safety Signs Ltd (Mike Keating) (BACS)	Allotment Signs	35	16.73														13.94				2.79	16.73	
14/07/2022	Castle Gardens (Linda Prowse) (BACS)	BarkChippings	36	17.90											14.92							2.98	17.90	
14/07/2022	Wessex Grounds Services (BACS)	Routine Maintenance	37	56.25											46.88							9.37	56.25	
14/07/2022	Lyons Gate Contracting Services (BACS)	Grass Cutting	38	744.00											150.00				410.00	60.00		124.00	744.00	
14/07/2022	Barton Farm Water Meadows (BACS)	Purchase of strimmer	39	33.53														33.53					33.53	
14/07/2022	Barker-Fox Associates (BACS)	Internal audit	40	82.25								82.25											82.25	
14/07/2022	Wayne Lewin (BACS)	July 22 salary	41	804.42	767.72	36.70																	804.42	
14/07/2022	Unity Trust Bank (SC)	Service charge	42	18.00									18.00										18.00	
14/07/2022	Cerne Abbas Village Hall (BACS)	Hall Hire	43	36.00						36.00													36.00	
14/07/2022	Wessex Grounds Services (BACS)	Routine Maintenance	44	568.51											473.76							94.75	568.51	
14/07/2022	Lidl (Mike Keating) (BACS)	Allotment social drinks	45	79.53														66.28				13.25	79.53	
14/07/2022	Dorset Home and Gardens Services (BACS)	Install tree guard	46	45.00																45.00			45.00	
14/07/2022	Dorset Home and Gardens Services (BACS)	Replace links on multiplay	47	45.00										45.00									45.00	
14/07/2022	Screwfix (Mike Keating) (BACS)	Padlock for honesty box	48	10.48																8.73		1.75	10.48	
08/09/2022	Microsoft (DD)	Annual Subscriptions	49	59.99				49.99															10.00	59.99
08/09/2022	Post Office (VISA)	Postage Audit	50	3.05				3.05															3.05	
08/09/2022	Ebay (Mike Keating) (BACS)	Strimmer blade holder	51	9.95														8.29				1.66	9.95	
08/09/2022	HMRC (VISA)	NI contributions (21/22)	52	207.51	207.39			0.12															207.51	
08/09/2022	<b>Dorset Council (DD) See RV 24</b>	Signs for Jubilee	53	12.00																		12.00	12.00	
08/09/2022	Wayne Lewin (BACS)	August 22 salary	54	714.97	678.27	36.70																	714.97	
08/09/2022	Bran Acres (BACS)	Finger post installation	55	725.00																		725.00	725.00	
08/09/2022	<b>Dorset Council (BACS) See RV 33</b>	Tree Inspection	56	378.00																315.00		63.00	378.00	
08/09/2022	Castle Gardens (Mike Keating) (BACS)	Best allotment prizes	57	50.00														50.00					50.00	
08/09/2022	Wessex Grounds Services (BACS)	Routine Maintenance	58	229.99											191.66							38.33	229.99	
08/09/2022	Dorset Home and Gardens Services (BACS)	Repairs to play park	59	475.00										110.00								365.00	475.00	
08/09/2022	Water2business (DD)	Water for allotments	60	368.81																			368.81	
08/09/2022	Amazon (VISA)	Stationery	61	78.02				44.25															15.60	78.02
08/09/2022	Grays Stores (VISA)	Stamps	62	7.60																			7.60	
08/09/2022	Wayne Lewin (BACS)	September 22 salary	63	893.94	785.24	50.20									11.70	11.70	35.10						893.94	
08/09/2022	HMRC (VISA)	PAYE and NIC	64	527.52	527.52																		527.52	
08/09/2022	Glasdon (BACS)	New bench	65	719.83																		599.86	119.97	719.83



CVPC Receipts 2223		RV	Grants	Precept	Allotment	Burial Ground	Car Park	Tax	Total
Date	Received from								
01/04/2022	Grassby Additional Memorial (KG)	1				50.00			50.00
01/04/2022	Grassby New Memorial (JB)	2				130.00			130.00
01/04/2022	SSE (Wayleave)	3	14.60						14.60
04/04/2022	Grassby Interment Fee (KG)	4				105.00			105.00
07/04/2022	Allotments Rent x 5	5			59.15				59.15
11/04/2022	Grassby New Memorial (GBR)	6				133.00			133.00
12/04/2022	Exclusive Rights of Burial (AL)	7				520.00			520.00
12/04/2022	Allotments Rent x 6	8			117.60				117.60
19/04/2022	HMRC VAT rebate	9						1222.89	1222.89
22/04/2022	Allotments x 11 (Cheques and Cash)	10			177.35				177.35
30/04/2022	Dorset Council	11		10750.00					10750.00
03/05/2022	Allotments x 2	12			67.60				67.60
10/05/2022	Car Park honesty box donations	13					165.00		165.00
10/05/2022	Allotments x 4 (Cheques and Cash)	14			56.10				56.10
19/05/2022	Allotment Field Rent	15			118.45				118.45
20/05/2022	Lloyds Bank - Charles North Dividends	16	85.07						85.07
09/06/2022	Car Park honesty box donations	17					250.00		250.00
15/06/2022	Commonwealth War Graves	18	30.00						30.00
17/06/2022	Cerne Abbas Village Hall	19	250.00						250.00
22/06/2022	Grassby New Memorial (PP)	20				130.00			130.00
23/06/2022	SSE (Wayleave)	21	6.00						6.00
27/06/2022	Car Park honesty box donations	22					245.00		245.00
14/07/2022	Car Park honesty box donations	23					75.00		75.00
28/07/2022	<b>Dorset Council (See PV 53)</b>	24	12.00						12.00
05/08/2022	Car Park honesty box donations	25					255.00		255.00
22/08/2022	Car Park honesty box donations	26					270.00		270.00
23/08/2022	Exclusive Rights of Burial (MM)	27				520.00			520.00
23/08/2022	Grassby Exclusive Rights of Burial (TD)	28				520.00			520.00
23/08/2022	Grassby Interment Fee (TD)	29				210.00			210.00
01/09/2022	Matt Lucus Exclusive Rights of Burial (MM)	30				260.00			260.00
01/09/2022	Matt Lucus Interment Fees (MM)	31				105.00			105.00
02/09/2022	Car Park honesty box donations	32					130.00		130.00
02/09/2022	<b>Cancelled (See PV 56)</b>	33	0.00						0.00

05/09/2022	Matt Lucas Exclusive Rights of Burial (AM)	34				260.00			260.00
12/09/2022	Lloyds Bank - Charles North Dividends	35	51.17						51.17
29/09/2022	Dorset Council	36		10750.00					10750.00
03/10/2022	Car Park honesty box donations	37					295.00		295.00
25/10/2022	Exclusive Rights of Burial (LR)	38				520.00			520.00
27/10/2022	Cerne Abbas Village Hall	39	1400.00						1400.00
02/11/2022	Exclusive Rights of Burial (AP)	40				520.00			520.00
10/11/2022	Car Park honesty box donations	41					190.00		190.00
30/11/2022	Memorial Applications (MH & TD)	42				260.00			260.00
08/12/2022	Car Park honesty box donations	43					85.00		85.00
09/12/2022	Hiscox Insurance Claim	44	416.66						416.66
12/01/2023	Car Park honesty box donations	45					50.00		50.00
31/01/2023	G Ford - CNC donations	46	345.00						345.00
09/02/2023	Car Park honesty box donations	47					85.00		85.00
22/02/2023	Exclusive Rights of Burial (GW)	48				260.00			260.00
22/02/2023	Memorial Application (PS)	49				50.00			50.00
22/02/2023	Exclusive Rights of Burial (MB)	50				260.00			260.00
22/02/2023	Memorial Application (AM)	51				130.00			130.00
01/03/2023	P&S Moon	52	600.00						600.00
09/03/2023	Car Park honesty box donations	53					130.00		130.00
	<b>Totals</b>		<b>3210.50</b>	<b>21500.00</b>	<b>596.25</b>	<b>4943.00</b>	<b>2225.00</b>	<b>1222.89</b>	<b>33697.64</b>

	Receipts	Current	Budget	%	Difference	
		£	£			
	Donations	3,210.50	250.00	1284.20	2960.50	
	Precept	21,500.00	21500.00	100.00	0.00	
	Allotments	596.25	800.00	74.53	-203.75	
	Burial Ground	4,943.00	4000.00	123.58	943.00	
	Car Park	2,225.00	1500.00	148.33	725.00	
	Tax Rebates	1,222.89	1222.89	100.00	0.00	
	<b>Total Receipts</b>	<b>33,697.64</b>	<b>29,273</b>	115.12	-4424.75	
	Payments	£	£			
LGA 1972 s112	Salaries	11,817.36	12,000.00	98.48	182.64	13200.00
	Expenses	474.60	500.00	94.92	25.40	400.00
LGA 1972 s111	Administration	258.07	300.00	86.02	41.93	300.00
SH&AA 1908 ss 23,26 & 42	Training	45.00	400.00	11.25	355.00	300.00
LGA 1972 s142 15 34 150	Honourarium	300.00	400.00	75.00	100.00	300.00
LGA 1972 s142	Association Fees	388.16	500.00	77.63	111.84	500.00
LGA 1972 s111	Hall Hire	180.00	200.00	90.00	20.00	200.00
LGA (Misc Prov)A 1953 s4	Insurance	473.68	500.00	94.74	26.32	600.00
LGA 1972 s111 & s114	Auditors	333.95	400.00	83.49	66.05	500.00
LGA 1972 s143 & s111	Grants	500.00	800.00	62.50	300.00	800.00
LGA 1972 s111	Playpark	725.42	800.00	90.68	74.58	600.00
PHA 1936 s87,LGA 1972 s142	F&E	2,769.03	3,000.00	92.30	230.97	2700.00
	Allotments	500.00	500.00	100.00	0.00	300.00
	Burial ground	1,044.27	1,200.00	87.02	155.73	1000.00
		<b>19,809.54</b>	<b>21,500.00</b>	92.14	<b>1,690.46</b>	<b>21,700.00</b>
262.11	Allotments	334.14				
3223.00	Burial ground	1,720.00				
574.29	Car Park	1,650.71				
	Reserve	22,083.25				
	VAT	4,603.02				
	<b>Total Payments</b>	<b>50,200.66</b>				

**23-24**

# CERNE VALLEY PARISH COUNCIL

## RECONCILIATION FOR THE YEAR 2022 - 2023

A		E		CURRENT BALANCE	
<b>OPENING BALANCE</b>		<b>UNPRESENTED CHEQUES</b>		OPENING BALANCE	60653.85
Carried forward	60653.85	PV	AMOUNT	PLUS INCOME	33697.64
01-Apr-22				SUB TOTAL	94351.49
<b>TOTAL</b>	<b>60653.85</b>				
				LESS EXPENDITURE	50200.66
				<b>TOTAL</b>	<b>44150.83</b>
<b>B</b>					
<b>BANK DETAILS</b>					
<b>BANK ACCOUNT</b>	<b>BALANCE</b>				
Lloyds Bank	12562.15			<b>CUMULATIVE BALANCE</b>	
Unity Trust Bank	31588.68			TOTAL BANK BALANCES	44150.83
				LESS U/P CHEQUES	0.00
<b>TOTAL</b>	<b>44150.83</b>			<b>TOTAL</b>	<b>44150.83</b>
<b>C</b>				BALANCES	0.00
<b>INCOME</b>					
<b>INCOME TO DATE</b>	<b>AMOUNT</b>				33697.64
See Receipts Ledger				EXPENDITURE	50200.66
				<b>TOTAL</b>	<b>-16503.02</b>
<b>TOTAL</b>	<b>33697.64</b>				
<b>EXPENDITURE TO DATE</b>					
	<b>AMOUNT</b>				
See Payments Ledger					
<b>TOTAL</b>	<b>50200.66</b>				
		<b>TOTAL</b>	<b>0.00</b>		

RECONCILIATION

## RESERVES as @ 31st March 2023

Cash Flow	44150.83	
Allotments	2588.97	
Burial Ground	3371.07	
Playpark	1958.50	
Community Infrastructure Levy	16820.13	
Carpark	2908.49	
Footpaths and Enviroment	1073.08	
Public Toilets	5000.00	
Defibrillator	288.20	
Charles North	6201.47	
<b>Annual Operating Costs</b>	<b>0.00</b>	
General	3940.92	
	<b>VAT Reclaim 22/23</b>	4603.02
		8543.94
General Reserve New Guidance Between 25 - 75 % of Precept	£ 5375 - £ 16125	



## Cerne Valley Parish Council Assets

		Purchase	Current	Replacement	
<b>Village Furniture</b>					
Finger post Long Street	Cerne Abbas	750	750	750	Nov-18
Finger post Turning Point	Godmanstone	440	440	440	Feb-22
Finger posts to Village Centre x 4	Cerne Abbas	725	725	725	Sep-22
Goose Green bench	Cerne Abbas	600	1	500	
Giant Viewpoint car park bench	Cerne Abbas	600	1	500	
Giant Viewpoint car park bench	Cerne Abbas	600	1	500	
Duck Street bench	Cerne Abbas	600	1	500	
North Mead bench	Cerne Abbas	1	0	500	
Playing Field bench	Cerne Abbas	1	0	500	
The Folly bench	Cerne Abbas	1	1	500	
Telephone Box	Godmanstone	1	1	1	Mar-20
Frys Lane bench	Godmanstone	599.86	599.86	599.86	Sep-22
Speed Indicating Device	Cerne Abbas	2495	2495	2495	Feb-21
SID solar panels	Cerne Abbas	635	635	635	Jul-21
White posts Duck Street	Cerne Abbas	162.32	162.32	162.32	Oct-21
Permissive Path Fencing	KB to GV	990	990	990	Nov-22
Permissive Path Fencing	KB to GV	1620	1620	1620	Feb-23
Bin on the Folly	Cerne Abbas	231.65	231.65	231.65	May-22
<b>Defibrillators</b>					
Cerne Abbas Village Hall	Cerne Abbas	1400	1400	1400	Nov-22
The New Inn	Cerne Abbas	1400	1400	1400	Nov-22
Godmanstone Village Hall	Godmanstone	1200	1200	1200	Jan-23
Church Battery	Cerne Abbas	346.8	346.8	346.8	Mar-23
Church	Cerne Abbas	1	1	1400	Sep-22
<b>Bus Shelters</b>					
" Not the Bus Shelter" Long Street	Cerne Abbas	3000	1	10000	
The Folly	Cerne Abbas	1500	1	3000	
Up Cerne	Up Cerne	1500	1	3000	
<b>Car Parks</b>					
Land	Kettlebridge	1	2500	2500	Apr-14
Picnic Tables x 4	Kettlebridge	1640	1640	1640	May-22
Adventute Trail Equipment	Kettlebridge	2686.3	2686.3	2686.3	Jun-22
Honesty Stone	Kettlebridge	392	392	392	Jan-21
Giant View Noticeboard	Giant View	1068	1068	1068	Jan-21
Memorial Bench	Kettlebridge	835.8	835.8	835.8	Mar-23
Jubilee Tree Plaque	Kettlebridge	129.16	129.16	129.16	Jun-22
Jubilee Tree Oak	Kettlebridge	81.25	81.25	81.25	Jun-22
Jubilee Tree Guard	Kettlebridge	235	235	235	Jun-22
<b>Grit Bins</b>					
Top of Frys Lane	Godmanstone	200	1	250	
Btm of Frys Lane	Godmanstone	200	1	250	
Long Street/Piddle Lane junction	Cerne Abbas	200	1	250	
Doctors	Cerne Abbas	200	1	250	
Back Lane/Piddle Lane junction	Cerne Abbas	200	1	250	
Hill above village	Up Cerne	200	1	250	
Duck Street/Springfields	Cerne Abbas	200	1	250	

Church Lane	Godmanstone	200	1	250	
<b>Notice Boards</b>					
Frys Lane	Godmanstone	500	500	500	Sep-15
Church Lane	Godmanstone	500	500	500	Apr-16
<b>Playground</b>					
Seat	Cerne Abbas	1	0	500	
Seat	Cerne Abbas	1	0	500	
Seat	Cerne Abbas	1	0	500	
Multiuse unit		7000	1000	30000	
Swings		2000	100	3000	
2 x springers		1289	100	1500	
Picnic Bench (Multi Coloured)		535	535	535	Feb-21
Basket Swing		577	577	577	Mar-21
Roundabout		8668.3	8668.3	8668.3	May-21
<b>Burial Ground</b>					
Land	Cerne Abbas	3750	5000	5000	
Bins x 2		150	40	150	Oct-16
Funeral cones x 3		45	45	45	Mar-17
Fencing and posts		51	51	51	May-20
Bench (Gift)		1	1	500	Oct-15
Bench (Gift)		1	1	500	Apr-22
Finger Post (Gift)		1	1	300	Jul-20
<b>Allotment Gardens and Field</b>					
Land	Cerne Abbas	12500	20000	20000	
Shed		500	500	500	Jul-17
Polytunnel		110	49	400	Mar-18
Strimmer		40	40	200	Jul-19
Strimmer		70.82	70.82	70.82	Mar-22
Strimmer		33.53	33.53	33.53	Jul-22
Seat		1	0	500	
Seat		1	0	500	
		68396.79	60393.79	120994.79	

# Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
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**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2023
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- 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.
- **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.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that 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?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
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', has an explanation been published?		
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 <b>31 March 2023</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2022/23

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE 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. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			
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 <i>(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)</i> .			
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
<b>O. (For local councils only)</b> 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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

**\*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 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.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

**\*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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2022/23 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
<b>1.</b> Balances brought forward			<i>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.</i>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<i>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.</i>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<i>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.</i>
<b>10.</b> Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
<b>11a.</b> Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
<b>11b.</b> Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above do not include any Trust transactions.</i>

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

## Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

ENTER NAME OF AUTHORITY

### 1 Respective responsibilities of the auditor and the authority

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.

### 2 External auditor’s limited assurance opinion 2022/23

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (\*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2022/23

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY