

## Contact details

Name of smaller authority: KE0093 EGERTON PARISH COUNCIL

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

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

	Clerk/RFO (Main contact)	Chair
Name	SONIA YOUNG	
Address	SQUIRE'S OAK ROCK HILL ROAD EGERTON KENT TN27 9EN	
Daytime telephone number	07974 005043	
Mobile telephone number	07974 005043	
Email address	clerk@egertonpc@hotmail.co.uk	

Smaller authority name: KE0093 EGERTON PARISH COUNCIL

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>10<sup>th</sup> June 2022</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>SONIA YOUNG - CLERK &amp; RESPONSIBLE OFFICER</u> <u>01233 756501</u> <u>clerk@egertonpc@hotmail.com</u></p> <p>commencing on (c) <u>Monday 13 June 2022</u></p> <p>and ending on (d) <u>Friday 22 July 2022</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (<a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a>)</p> <p>5. This announcement is made by (e) <u>SONIA YOUNG</u> <u>CLERK &amp; RFO</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>



# Annual Internal Audit Report 2021/22

KE 0093 Egerton Parish Council

www.egertonparishcouncil.co.uk

ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			✓
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).		✓	
<b>O. (For local councils only)</b>	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

17/03/2022

26/04/2022

DD/MM/YYYY

David J Buckett

OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

D. J. Buckett

Date

26/04/2022

\*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 2021/22

We acknowledge as the members of:

KE 0093 Egerton 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 2022, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
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
			✓

\*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:

03/05/22

and recorded as minute reference:

15)iii 3 MAY 2022

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

Chairman

Clerk

SIGNED REQUIRED  
SIGNED REQUIRED

www.egertonparishcouncil.co.uk

ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



Note to Box 4) Section 1 Annual Governance Statement

Whilst the Council did set a period for the exercise of public rights it did not meet the requirements on a point of technicality.

The date of announcement and date of commencement provided on the Notice are the same date (21 June 2021).

The date of announcement must be "not less than 1 day" before the date of commencement. As this was completed incorrectly Box 4 relating to the exercise of public rights has to be noted as a "No" in reporting the 2021/22 year.

Sonia Young

Clerk and Responsible Finance Officer – Egerton Parish Council

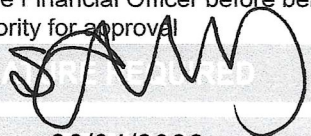
## Section 2 – Accounting Statements 2021/22 for

KE 0093 Egerton Parish Council

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £	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.	
1. Balances brought forward	64,214	73,695	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	18,997	24,294	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	37,367	48,798	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	11,955	15,476	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	34,928	77,303	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	73,695	54,008	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	0	0	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>	
9. Total fixed assets plus long term investments and assets	262,800	308,164	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).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 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 26/04/2022

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

03/05/22

as recorded in minute reference:

15) iv MINUTE 3 MAY 2022

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

  
 SIGNATURE REQUIRED



# Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish meetings only)

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of whether the variance is favourable or unfavourable;

• a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanat ion Required ?	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	64,214	73,695				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	18,997	24,284	5,287	27.86%	YES	No council support grant or concurrent function grant awarded 2021 so £1,122 was added to the precept. Additional 2k budgeted for work to fell trees on parish land. Estimate for work £3,600. Remainder required to cover inflationary pressures on mowing, volume of repair, provision for the insurance renewal July 2021 after a fixed three-year deal and for the handover and training for a replacement clerk.
3 Total Other Receipts	37,367	41,798	11,431	30.59%	YES	Grants received in 2021-22 totalled £32,999 vs grants received 2020-21 of £20,193. The remaining £13,715 is receipt of hire income from the post COVID re-opening of the Games Barn sports facility in June 2021. It was closed for 18 months.
4 Staff Costs	11,965	16,476	3,521	29.45%	YES	An HMRC refund of overpayment of employee tax by EPC in period 10 is pending. Total refund claimed: £2,327. Clerk hours increased from 17hrs pw to 21hrs pw for three months sept-nov to manage increased workload. Total cost: £750. The remainder of £444 is the cost of handover from the old clerk to the new clerk and other training for the new clerk.
5 Loan Interest/Capital Repayment			0	0.00%	NO	
6 All Other Payments	34,928	77,303	42,375	121.32%	YES	The variance is accounted for by the replacement of the Games Barn roof at £32,520 plus the addition of solar panels £13,596. Total cost £46,116
7 Balances Carried Forward	73,695	64,008			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES See sheet 2: Reserves.
8 Total Cash and Short Term Investment						VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Te	262,400	306,164	45,364	17.26%	YES	Year on year change: Old printer/ old laptop valued at £524.28 decommissioned. Replaced with equipment totalling £611.93. Value difference = £87.65 Games Barn roof added in value £45,276 Net year-on-year change to the Ege-ton Parish Council Asset Register is an increase of £45,363.65
10 Total Borrowings			0	0.00%	NO	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
<b>Earmarked reserves:</b>			
Reserve 1	10,762.81	Games Barn deposit account. Reserved for further improvements: heating/ floor/ exterior	
Reserve 2	1484.47	Games Barn current account. Reserved to fund monthly expenses	
Reserve 3	6500.17	Computer centre and film club deposit account. Facility closed during COVID - opened April 2022. Funds provided to replace old and faulty equipment	
Reserve 4	2380.85	Computer Centre and film club current account. Reserve to fund day to day expenses of rent/telephone/broadband/services etc	
Reserve 5	20906.73	Village Fund deposit account. Reserve split pre-school move £11, 288.65. Pre-school move is an ongoing live project that requires legal fees/planning fees/other. Other is £9, 618.08 held for Village Projects which is the fund to be used to upgrade the village hall facilities.	
Reserve 6	6007.87	EPC deposit account holds donation monies of £3, 480 which is earmarked for felling works not approved by the Forestry Commission with conditions accepted by EPC at the 5th April 2022 meeting Minute note Item 16. In the same reserve £1318 is held in sponsorship and donated monies to pay for The Queen's Platinum Jubilee celebrations. The remaining £1,209.87 is a general reserve held by EPC to pay for unbudgeted items.	
Reserve 7	364.25	The amount carried forwards in the EPC current account into next year	
Reserve 8	5600.7	The EPC Egerton Update account holds monies derived from advertising in the Egerton Update magazine. The account pays costs for print/paper/distribution x 4 issues printed in each 12-month period. Advertisers invoiced annually.	
<b>General reserve</b>	<b>54,007.85</b>		

0

**Total reserves (must agree to Box 7)**

**54,007.85**



Bank Reconciliation - pro forma  
Egerton Parish Council  
Financial year ending 31 March 2021

By: RFO  
Sonia Young

Date:  
19/04/22

Balance per bank statements as at 31 March 2022

	Current £	Parish Council Deposit £	Village Fund £	Computer Centre Current £	Games Barn Deposit £	Egerton Update £	Total
Petty cash float (if applicable)	364.25	6007.87	20,906.73	2380.85	9,108.35	1484.47	10762.81
Less: any unrepresented cheques at 31 March 2022	0	0	0	0	0	0	0
Add: any un-banked cash at 31 March 2022	0	0	0	0	0	0	0

Net balances as at 31 March 2022

(Box 8)

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2021	4721.02	1,209.68	20,703.64	973.01	9,108.35	23,912.02	6,760.30	6,306.70
Add: Receipts in the year	32521.07	5298.19	303.09	4997.89	0.80	46328.42	20002.51	5438.00

Less: Payments in the year

Closing balance per cash book (receipts and payments book)  
as at 31 March 2022 (must equal net balances above)

36877.84	500.00	100.00	3590.05	2608.98	68755.57	16000.00	6144.00
364.25	6007.87	20,906.73	2380.85	6500.17	1484.47	10762.81	5600.70
							54007.85