

Withington Parish Council Accounts Audit

Maloney [redacted]
To: Clerk Withingtonpc <clerkwithingtonpc@gmail.com>

21 April 2024 at 13:00

Hi Denise

I've been checking the accounts and I've got some queries: -

1. I can't get the Tractor Run figures to tally.

According to the statement of accounts you received £2455.16. On the Summary sheet you advise receipts of £2557.61 plus a late donation of £10 which would total £2567.61. Similarly the payment figures need adjusting too. I am happy all funds have been accounted for; it's just they are incorrect on your Statement of Accounts. I can see your notes regarding this but I'm not sure what they mean to be honest. Could you email me the corrected version?

2. Queries on the AGAR

Page 3 of 6

Total annual gross income for 23/24 is £12,937 but on the consolidated accounts the figure is £14,841.
Total gross expenditure for 23/24 is £ 9,371 but on the consolidated accounts the figure is £11,275.

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.

Withington 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: £12,937

Total annual gross expenditure for the authority 2023/24: £ 9,371

There are certain circumstances in which an authority will be unable to certify itself as exempt, so that a limited

Box 3 total of other receipts £6909 - based on the figures you've given me I think it should be £6438.

Box 6 total of all other payments £3946 - based on the figures you've given me I think it should be £8225.

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	11,770	1,719 ✓	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	6,000	6,028 ✓	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,972	6,909 ?	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	2,167	2,375 ✓	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	3,155	3,050 ✓	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	12,701	3,946 ?	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	1,719	5,284 ✓	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	1,719	5,284 ✓	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	165,126	165,126 ✓	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	20,000	18,000 ✓	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

I may be missing something so could you just look at these queries and let me know what you think. I can then sign off the accounts.