

Annual Governance and Accountability Return 2023/24 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less must, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt.
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure does not exceed £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption are able to declare themselves exempt from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review provided the authority completes:
 - a) The Certificate of Exemption, page 3 and returns a copy of it to the external auditor either by email or by post (not both) no later than 30 June 2024. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The Annual Governance and Accountability Return (Form 2) which is made up of:
 - c) Annual Internal Audit Report (page 4) must be completed by the authority's internal auditor.
 - d) Section 1 – Annual Governance Statement (page 5) must be completed and approved by the authority.
 - e) Section 2 – Accounting Statements (page 6) must be completed and approved by the authority.

NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.
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 2024.

Publication Requirements

Smaller authorities must publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- Certificate of Exemption, page 3
- Annual Internal Audit Report 2023/24, page 4
- Section 1 – Annual Governance Statement 2023/24, page 5
- Section 2 – Accounting Statements 2023/24, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2023/24 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be £210 +VAT.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

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 2 of the Annual Governance and Accountability Return (AGAR) 2023/24, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2024. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2024**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. *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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- 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.
- 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.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- 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 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?	✓	
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', is an explanation available for publication?	✓	
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 Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

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.

ANTONY 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: **£18,190**

Total annual gross expenditure for the authority 2023/24: **£22,160**

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



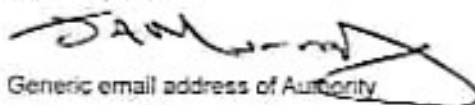
Date

22 04 2024

I confirm that this Certificate of Exemption was approved by this authority on this date:

22 04 24

Signed by Chair



Date

22 04 2024

as recorded in minute reference:

14.24 e

Generic email address of Authority

antonyparishcouncil@gmail.com

Telephone number

01752 466832

*Published web address

www.antonyparishcouncil.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

ANTONY PARISH COUNCIL

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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).

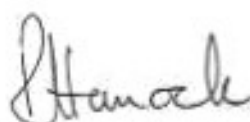
Date(s) internal audit undertaken

17/6/2024

Name of person who carried out the internal audit

R Hancock

Signature of person who carried out the internal audit



Date

17/6/2024

*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:

ANTONY 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:

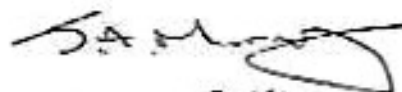
25/6/24

and recorded as minute reference:


42.24 b.

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
✓	

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Section 2 – Accounting Statements 2023/24 for

ANTONY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	19,539	22,120	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	13,125	14,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	7,183	4,190	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	5,373	5,600	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	12,354	16,560	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	22,120	18,150	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	22,120	18,150	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	46,066	46,348	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)			
11b. Disclosure note re Trust funds (including charitable)			✓

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

[Signature]

Date

25/6/2024

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

25/06/24

as recorded in minute reference:

42.24C

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

[Signature]

2022-2023

ANTONY PARISH COUNCIL

Audited RECEIPTS AND PAYMENTS 2023-24 as 31st March 2024

Budget

Actual

Accounts Including Solar Community Benefit Fund

2023/24

2023/24

£	RECEIPTS	£	£
£19,539	Brought Forward	£22,120	£22,120
£13,125	Precept	£14,000	£14,000
£491	Wilcove Moorings	£491	£491
£82	Grants	£0	£0
£100	Ict donation	£100	£100
£1,971	VAT refund	£1,000	£320
£3,083	Solar Benefit fund	£3,083	£3,083
£1,425	Donations	£0	£0
£30	Bank Interest	£10	£196
£20,308	TOTAL RECEIPTS	£18,684	£18,190
	PAYMENTS		
£844	VAT	£1,000	£682
£639	Playground/ noticeboard maintenance and repairs	£1,000	£1,433
£5,228	Salaries	£5,600	£5,600
£352	Training/ Subscriptions	£400	£267
£1,015	Antony Grass control/plants	£1,600	£1,524
£1,891	Wilcove Grass control/plants	£2,500	£2,513
£0	Hall Rent	£250	£100
£50	Bus shelter rent	£50	£25
£0	Antony Play area rent	£50	£0
£50	Wilcove play area rent and noticeboard rent	£85	£0
£441	Wilcove Moorings	£441	£0
£170	Website / Ict equipment/software	£300	£187
£0	Chairmans fund	£300	£0
£275	Audit fee	£300	£75
£650	Section 137	£500	£50
£3,644	Solar benefit fund	£5,000	£5,106
£122	Misc/ Signs	£250	£0
£0	Noticeboard/ Benches	£0	£2,732
£1,000	Royal celebrations	£500	£500
£0	Election reserves	£1,375	£0
£645	Insurance	£750	£660
£710	Clerking exp	£650	£704
£17,727	TOTAL PAYMENTS	£22,901	£22,160
£2,581	Profit/ (Less)	-£4,217	-£3,970
£22,120	Carry forward	£17,903	£18,150

Antony Parish council Income 2023-24

NAME	PRECEPT	MOORINGS	St John ICT	INTEREST	Solar Payment	VAT	TOTAL
Cornwall Council	7,000.00						7,000.00
Wilcove Mooring		491.00					491.00
Interest				€33.11			33.11
St John Computer			100.00				100.00
Solar Payment					3,083.20		3,083.20
Vat						€319.50	319.50
Cornwall Council	7,000.00						7,000.00
Interest				42.64			42.64
Interest				55.56			55.56
Interest				63.94			63.94
Interest unity				0.64			0.64
TOTAL	14,000.00	491.00	100.00	195.89	3,083.20	319.50	18,189.59

Antony Parish council expenditure
2023-2024

	CHEQUE	Gross	VAT	Net
C Allen clerking April 2023	101665	£496.10		£496.10
Calc annual subscription	101666	£300.66	£45.74	£254.92
Clr Coward Coronation Tree for Antony	101667	£29.99	£5.00	£24.99
Tortendown nursery Coronation tree for Wilcove	101668	£156.00	£26.00	£130.00
Clr Shepherd sealant defib posters	101669	£11.65	£1.94	£9.71
Wilcove community hall Coronation celebrations	101670	£250.00		£250.00
Antony village hall Coronations celebrations	101671	£250.00		£250.00
Wilcove gardening group	101672	£100.00		£100.00
Churchyard strimming Scott Dickent	101673	£250.00		£250.00
M Bulmer grass control	101674	£345.00		£345.00
Wilcove Community Association rent	101675	£80.00		£80.00
J Murnay travel expenses	101676	£15.75		£15.75
Leadville Parsons grass control Wilcove	101677	£165.68		£165.68
John Vigus	101678	£132.00		£132.00
R Hancock audit	101679	£75.00		£75.00
C Allen clerking May 2023	101680	£539.23	£7.46	£531.77
Leadville Parsons grass control Wilcove	101681	£205.68		£205.68
Leadville Parsons grass control Wilcove	101682	£50.68		£50.68
C Allen clerking June 2023	101683	£502.24		£502.24
D Coward reimburse plants Wilcove	101684	£95.89		£95.89
M Bulmer grass control	101685	£480.00		£480.00
Calc Book	101687	£12.40		£12.40
C Allen clerking July 2023	101686	£495.10		£495.10
J Vigus wilcove grass control	101688	£96.00		£96.00
C Allen clerking Aug 2023	101689	£492.85		£492.85
Wilcove community association rent	101690	£20.00		£20.00
Tanor Community trust Worker donation	101691	£400.00		£400.00
Antony bells replacement cheque	101692	£500.00		£500.00
Antony bells lost cheque 101659		£500.00		-£500.00
M Bulmer grass control	101693	£365.00		£365.00
L Parsons grass control	101694	£170.68		£170.68
Western web hosting fee	101695	£126.00	£21.00	£105.00
C Allen reimb Microsoft office fee	101696	£79.99	£13.33	£66.66
C Allen misc items mirror sign post paper	101697	£88.70	£11.79	£76.91
P Vigus Antony grass control	101698	£36.00		£36.00
C Allen - mirror fitting	101699	£19.99	£3.33	£16.66
Lynher valley partnership bus shelter rent	101700	£75.00		£75.00
C Allen clerking Sep 2023	101701	£487.05		£487.05
L Parsons grass control	101702	£550.00		£550.00
C Allen clerking Oct 2023	101703	£486.85		£486.85
M Bulmer grass control	101704	£345.00		£345.00
S Dickens Antony grass control	101705	£230.00		£230.00
S Fergus playground repairs	101706	£1,355.60		£1,355.60
M Bulmer grass control	101707	£115.00		£115.00
Millbrook PC NDP	101709	£15.20		£15.20
C Allen clerking Nov 2023	101708	£468.15		£468.15
C Allen clerking Dec 2023	101710	£714.96		£714.96
AJ&BL INSURANCE	101711	£660.08		£660.08
Tarpaint TCC	101713	£50.00		£50.00
C Allen clerking Jan 24	101712	£543.07		£543.07
S Philpott planters	101714	£245.78		£245.78
D Ralph grass control	101715	£160.00		£160.00
WCA donation	101717	£4,000.00		£4,000.00
Noticeboards	101716	£2,438.40	£406.40	£2,032.00
Wilcove gardening club	101719	£100.00		£100.00
Clerking Feb 2024	101720	£522.40		£522.40
DCW benches for Wilcove	101721	£840.00	£140.00	£700.00
Clerking March 2024	101724	£531.04		£531.04
L Parsons grass control	101725	£45.68		£45.68
M Bulmer grass control	101726	£345.00		£345.00
Unity bank charge		£0.99		£0.99
Total		£22,159.51	£681.99	£21,477.52

Accounting statements 2023-24

	Year ending		Variance £	Variance %
	31-Mar-23	31-Mar-24		
1. Balances brought forward	£19,539.00	£22,120.00		
2. (+) Precept or Rates and Levies	£13,175.00	£14,000.00	£875.00	7%
3. (+) Total other receipts	£7,183.00	£4,190.00	-£2,993.00	-42%
4. (-) Staff costs	£5,373.00	£5,600.00	£227.00	4%
5. (-) Loan interest/capital repayments	£0.00	£0.00	£0.00	0%
6. (-) All other payments	£12,354.00	£16,560.00	£4,206.00	34%
7. (=) Balances carried forward	£22,120.00	£18,150.00		
	Bal c/f checker	Bal c/f checker		
8. Total value of cash and short term investments	£22,120.00	£18,150.00		
9. Total fixed assets plus long term investments and assets	£46,066.00	£46,348.00	£282.00	1%
10. Total borrowings	£0.00	£0.00	£0.00	0%

Variances explanations:

3. Grants received in 2022/23 £500. Donations of £ 975 . Towards play equipment, Vat reimbursement £1971.

6. Noticeboards replaced and purchased/Purchased benches in playarea £ 2,732. Maintenance of play equipment and safety mirror £ 796.

Bank reconciliation - Template

Name of smaller authority:

Antony Parish Council

County area

Cornwall

Financial year ending 31 March 2024

Prepared by (Name and Role):

Caroline Allen RFO

Date:

30/04/2024

Balance per bank statements as at 31/03/2024

	£	£
Current	£5,483.19	
Deposit	£12,158.21	
Current	£499.01	
Deposit	£500.64	
		£18,641

Petty cash float (if applicable)

-

Less: any unpresented cheques as at 31/03/24

101719	-£100.00
101725	-£45.68
101726	-£345.00

(490.68)

Add: any un-banked cash as at 31/03/24

-

Net balances as at 31/03/24

£18,150

ASSET REGISTER
as at 31/03/2024

Purchase
Value

Stock value
Insured

		Purchase Value	Stock value Insured
Pre Apr-15	Play equipment in Antony	£7,199	£21,923
Pre Apr-15	Bus Shelter	£8,958	£9,319
Pre Apr-15	Public seats	£1,780	£2,065
Pre Apr-15	Play equipment in Wilcove	£6,500	£10,803
Pre Apr-15	Signs	£85	£85
Pre Apr-15	Telephone box x 2	£2	£3,090
Oct-15	Computer/ Printer/Backup pen drive	£579	
Jul-15	Neighbourhood watch signs	£80	£80
Oct-15	Wilcove Sign	£304	£304
May-16	Playground eq	£2,010	£4,455
May-16	2 x Noticeboards	£852	£800
Jun-18	Printer	£95	
Write off	Printer	-£70	
Jun-18	Safety Mirror	£42	£42
May-19	Bench	£199	£199
Oct-20	Bench	£1,047	£1,047
Nov-20	Signs Covid	£96	£96
Dec-20	Grit bins	£450	£540
Jun-21	Replacement swing seats	£367	£367
Jun-21	Write off swing seats	-£250	
Sep-21	Play equipment Antony	£7,031	£6,192
Dec-21	Dog signs	£4	£4
Mar-22	Wilcove play eq	£5,764.00	£5,764
Mar-22	Computer /printer	£669	£669
Mar-22	Computer/printer write off	-£674	
May-22	Signs	£146	£146
Jul-22	Defibrillators x 2	£2,800	£5,000
Sep-22	Signage	£11	£11
Sep-23	Mirror damaged	-£42	-£42
Sep-23	Mirror replacement	£50	£50
Sep-23	Mirror fitting	£17	£17
Sep-23	Donation of play eq to Antony	£1	N/A
Jan-24	Wilcove planters	£246.00	
Apr-24	Noticeboards	£2,032.00	
Apr-24	Write off noticeboard	-£426.00	
	TOTAL	£47,954	£73,009

2023-24: Internal audit report from Antony Parish Council

Checks completed:

Topic	Documents	Checks	Comments
Finance	Receipt & payment spreadsheets Budget 2023-24 Precept submission Explanation of variances Payroll V.A.T. Receipts Bank statements & reconciliations reports		Checked Checked Checked Checked Checked Checked Checked Checked
Insurance	Current schedule Contractors Public Liability	Cover & fidelity Contractors covered	Checked
Minutes	Current year minutes & agendas	Reserves considered Budget setting and precept submission approved Approval of payments	Checked Checked Checked
Fixed assets	Fixed asset register	Any additions or disposals	Checked
Risk	Financial risk assessment	Reviewed & minuted	Checked
Policies & procedures	Scheme of delegation Standing Orders Financial Regulations Fixed Asset register Risk management scheme		Reviewed Reviewed Reviewed Reviewed Reviewed

End of year	Notice of audit displayed Annual return & exemption documents Confirmation from external audit		All documents available on the website.
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Conclusion:

I confirm that Antony Parish Council has maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. The Council has made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge. The Parish Clerk / RFO, maintains efficient records of the Council's financial transactions. Invoices, minutes and reports are signed, approved and verified. I have reviewed the Council's Risk Assessment and Asset Register.

I confirm that Antony Parish Council has maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. I have completed the internal audit with an independent objective view. This report verifies the internal controls meet the needs of this smaller authority.

Recommendations: The Council is advised to review the Joint Practitioners Guide recommendations relating to use of personal Councillor email addresses. The Parish Clerk has advised she has recommended new gov.uk domain and email accounts for the Members of the Parish council.

Signed  Rosemary Hancock, Internal Auditor Date 17/6/2024