

Great Finborough Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2023

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for Great Finborough Parish Council for the year ended 31 March 2023 has been completed and the accounts have been published.</p>	<p>This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for, the AGAR and external auditor report must be publicly available for 5 years.</p>
<p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Great Finborough Parish Council on application to:</p>	
<p>(a) <u>Paula Gladwell - Parish Clerk</u> <u>finboroughparishclerk@gmail.com</u></p>	<p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p>
<p>(b) <u>9am - 4pm Monday - Friday</u></p>	<p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any person on payment of £ <u>---</u> (c) for each copy of the Annual Governance & Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) <u>Paula Gladwell - Parish Clerk</u></p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) <u>21-Aug-2023</u></p>	<p>(e) Insert the date of placing of the notice</p>

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

GREAT FINBOROUGH 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 2023, that:

	Answer			Yes? means not this fully met?
	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.			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

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

This Annual Governance Statement was approved at a meeting of the authority on:

12/06/2023

and recorded as minute reference:

2023/2995

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

Chairman

Thomas Spence

Clerk

J. Cluett

greatfinborough.cnesuffolk.net

Section 2 – Accounting Statements 2022/23 for

GREAT FINBERCROFT PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022	31 March 2023	
	£	£	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	33516	39617	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	13390	14136	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	81368	16191	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	5235	3234	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	83422	43256	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	39617	18454	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	39617	18454	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	104711	129848	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	NA	
11a. Disclosure note re Trust funds (including charitable)		<input checked="" type="checkbox"/>		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority

Signed by Responsible Financial Officer before being presented to the authority for approval

Relia

Date

12/06/2023

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

12/06/2023

as recorded in minute reference:

2023/2996

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

Tim Spence

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

In respect of

Great Finborough Parish Council – SF0167

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

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

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

None.

3 External auditor certificate 2022/23

We 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.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

11/08/2023

Annual Internal Audit Report 2022/23

GREAT FINBOROUGH PARISH COUNCIL

<http://greatfinborough.onesuffolk.net/>

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. (If the authority had a limited assurance review of its 2021/22 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 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).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes)	✓		
O. (For local councils only) 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

04/05/2023 09/05/2023

Name of person who carried out the internal audit

V Waples (on behalf of SALC)

Signature of person who carried out the internal audit



Date 09/05/2023

*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).

Bank reconciliation

Name of smaller authority:

Great Finborough Parish Council

County area (local councils and parish meetings only):

Mid Suffolk

Financial year ending 31 March 2023

Prepared by (Name and Role):

Paula Gladwell - Parish Clerk & RFO

Date:

31st March 2023

	£	£
Balance per bank statements as at 31/3/22:		
HSBC Community Account 11483870	32,902.6	
HSBC Deposit Account 01487469	11,021.1	
		<hr/>
		43,923.72
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/23		
100123	(25,470.00)	
		<hr/>
		(25,470.00)
Add: any un-banked cash as at 31/3/23		
		<hr/>
		-
Net balances as at 31/3/23 (Box 8)		<hr/> <hr/> 18,453.72

Explanation of variances

Name of smaller authority: **Great Finborough Parish Council**
 County area (local councils and parish meetings only): **MFL Suffolk**

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 the % variation year on year;
- 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).

	2021/22	2022/23	Variance	Variance	Explanation
	£	£	£	%	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES
1 Balances Brought Forward	33,516	39,617			Explanation of % variance from PY operating balance not required - balance brought forward agrees
2 Precept or Rates and Levies	13,390	14,136	746	5.57%	NO
3 Total Other Receipts	81,369	16,191	-65,177	80.10%	YES
4 Staff Costs	6,235	8,234	2,999	57.29%	YES
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO
6 All Other Payments	83,423	43,266	-40,166	48.15%	YES
7 Balances Carried Forward	39,617	16,454			VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	39,617	16,454			VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments at year end	104,711	129,848	25,137	24.01%	YES
10 Total Borrowings		0	0	0.00%	NO

Rounding errors of up to £2 are tolerable
 Variances of £200 or less are tolerable

Explanation from smaller authority must include narrative and supporting figures)

District & County Cllr grants 2023 up by £1600 - Interest up in 2023 £158 - Allot rent up £32
 Litter pickers cleansing grant up 2023 £474
 2022 grants for playpark £50324 - 2023 grants for Street Light £1011301
 CIL grant 2022 £12327 and vat recovery £15599
 Advertisement income down 2023 £492

2. x additional litter pickers 2023 £420 - Clerk salary 2022 11 months 2023 13 months £1032
 Clerks salary increase 2023 National wage and scale point £1547

Bank charges introduced 2023 £122 - S137 grants 2022 included 2021 £500 and 2023 pledged £300 to be paid in 2024 - Admin 2022 higher £93

Audit increase into next bracket 2022 £140 - Newsletter 11 issues 2022 9 issues 2022 £616
 Bin emptying 1 extra bin 2023 £37 - Open space maint additional hedge work £342
 tree survey 2023 £950 and tree work £760
 Street light energy 2023 input in 2022 £617
 Play area 2022 costs £2000 funding £47 signs, £123 Chains insurance £51
 Repairs 2022 bank £238 - Notice board £340 Wastas £60 2023 Prof £115
 Street Light replacement 2023 £21225
 2022 Driftb replacements £274 - Ves batteries £245 Withflower info board £630
 2022 Play park refurbish £54088
 2023 Coronation & Jubilee events £783 notice board £2306
 2022 white gelise £2724 - 2023 £2963
 2022 Street Light labels £104 - 2023 Car park signs £294 and SCC Licences £300
 2022 vat £15105 2023 £6138
 2023 increases insurance £28 - training £26 - Water £20 - Grass cutting £21 - hall hire £59

Disposal notice board £825 - disposal of Streetlights £1 - added notice board £2305 - streetlights £21150 - car park signs £295 and white gates £2213

Great Finborough Parish Council - Items of Expenditure over £100
 Financial Year to 31st March 2023

Date	Purpose of Expenditure	Amount £	VAT Recovered	VAT Not recoverable
01.04.22	Clerks salary March	481.05		
01.04.22	HMRC Payment Q4	240.20		
06.04.22	SALC subs	361.90		
06.04.22	Gipping Press	207.00		
29.04.22	Gipping Press	213.00		
29.04.22	Clerk salary April	571.50		
31.05.22	Fencing & stone	191.84	38.32	
31.05.22	Clerks salary May	454.46		
31.05.23	admin expenses	109.94		
31.05.22	Gipping Press	213.00		
01.06.22	Burgers & Rolls Jubilee PT	182.00		
14.06.22	Heelis & Lodge Internal Audit	235.00		
29.06.22	Clerk salary June	384.85		
29.06.22	Robinson Arnold	174.96		
29.06.22	HMRC Payment Q1	239.19		
12.07.22	Jubilee expenses	230.93	43.38	
21.07.22	MSDC Bins	564.34	112.87	
21.07.22	Robinson Arnold	228.80	45.76	
29.07.22	Clerks salary July	385.05		
29.07.22	Gipping Press	213.00		
29.07.22	PKF Littlejohn audit	300.00	60.00	
30.08.22	Clerks salary Aug	550.10		
30.08.22	Gipping Press	213.00		
30.08.22	Robinson Arnold	117.90	23.58	
06.09.22	Robinson Arnold	336.70	67.34	
30.09.22	Clerk salary Sept	384.85		
30.09.22	HMRC Payment Q2	330.00		
30.09.22	Gipping Press	195.00		
01.10.22	Came and company	619.98		
05.10.22	SCC Licence White Gates	150.00		
01.11.22	Clerks salary oct	385.05		
01.11.22	Gipping Press	195.00		
02.11.22	Green Scene - tree report	950.00		
02.11.22	Green Scene - tree reduction	780.00		
02.12.22	Clerks salary Nov	633.05		
02.12.22	Gipping Press Dec	195.00		
03.12.22	Glasdon White Gates	2213.30	442.67	
05.12.22	Material Change - Bark	248.36	49.67	
06.12.22	SCC Licence for car park signs	150.00		
28.12.22	Clerk Salary Dec	589.90		
28.12.22	HMRC Q3	402.00		
09.01.23	Chapple signs - car park signs	294.72	58.94	
09.01.23	MSDC Grass cutting	716.34	143.27	
31.01.23	Cklerk salary Jan	413.05		
31.01.23	Gipping Press Feb	182.00		
21.02.23	M P Building Sols - Install of white gates	750.00	150.00	
22.02.23	Posts church green	114.93	22.99	
28.02.23	P Chapman - Febcing at Allotments	450.00	90.00	
28.02.23	Gipping Press March	204.00		
28.02.23	Clerk salary & Exp Feb	413.05		
21.03.23	Karzees - Coronation event	195.00	39.00	
21.03.23	Stowmarket Food bank	100.00		
22.03.23	Sulsar -	100.00		
28.03.23	Gipping Press	238.00		
28.03.23	Clerks salary Mar	413.05		
28.03.23	HMRC Q4 payment	309.60		
29.03.23	SCC Street Lights	21150.00	4245.00	