Parish Clerk
The Parish Office, the Triangle
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East Sussex BN20 9PJ
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Office Hours 9 am to 1 pm
Monday to Friday

Telephone / Fax: 01323 489603
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To Chairman and all Members of **Willingdon and Jevington Parish Council:**

Parish Council Members are summoned to an EXTRAORDINARY meeting of the **FULL COUNCIL** to be held on

Tuesday 30th May at 7.00pm.

At the Trinity Church Hall, Coppice Avenue, Willingdon.

Signed: N. Williamson **24th May 2023**

Nicola Williamson (Parish Clerk to Willingdon and Jevington Parish Council)

The public have a right and are welcome to attend.

The press and public are reminded that they must remain silent when the meeting is in progress in accordance with the Public Bodies (Admission to Meetings) Act, 1960. Meetings may be recorded in line with the protocol agreed by the Parish Council (copies available on request).

AGENDA

1. Apologies.

2. To accept the minutes from the Parish Council Meeting held on 15th May 2023.

3. Declarations of interest: To receive notices of declaration, personal and prejudicial, in respect of items on this agenda.

4. Public question time - to deal with any questions received from members of the public relating to items on this agenda.

5. Finance
   i) Annual Internal Audit – To receive and note the report.
   ii) Ratify Annual Governance and Accountability Return 2022/2023-Form 3 Section 1.
   iii) Approve and Ratify Annual Governance and Accountability Return 2022/2023-Form 3 Section 2 completed by the RFO.
   iv) Approve and Ratify prepared Explanation of Variances.

6. Risk management – to consider the effects (if any) arising from items on the agenda.

7. Urgent items – for noting or referral to next agenda for Full Council or appropriate committee/sub-committee.

8. Date of Next meeting – Monday 21st August 2023.

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Willingdon and Jevington Annual Parish Council Meeting
The minutes of the Annual Meeting of the **Parish Council** held on **Monday 15th May 2023.**
At Trinity Church, Coppice Avenue, Willingdon.

Present: Cllrs Howard Coote (HC) (Vice Chairman), Ben Clennell (BC), Martin Cooper (MC), Helen Coote (HC), Jim Gleeson (JG), Sally Morris (SM), Ian Nisbet (IN), Ruth Sheppard (RS), Daniel Shing (DS), Stephen Shing (RS), Andy Watkins (AW).

In attendance: Nicola Williamson (NW) (Parish Clerk).

Item	Subject	Action By
C23/01	**Election of Parish Council Chairman** Cllr J Pritchett BEM was nominated and seconded to continue as Chairman for a further year. **RESOLVED:** Cllr J Pritchett was unanimously elected Chairman for the year 2023-2024 by all Members present and had already signed the Chairman's declaration.	
C23/02	**Election of Parish Council Vice Chairman** Cllr Coote was nominated and seconded to continue as Vice Chairman for a further year. **RESOLVED:** Cllr Coote was unanimously elected Vice Chairman for the year 2023-2024 by all Members presents. As Chair John Pritchett was away, he asked Vice Chair Cllr Coote to read out a message to the Parish Council about the very sad news that Cllr John Martin had suddenly passed away. The Parish Council had a minute's silent in memory of Cllr John Martin who will be sorely missed.	
C23/03	**Apologies and Councillors Not Present** Apologies were received from: Cllrs John and Fran Pritchett were on holiday. Cllr Christine Payne was also on holiday. These apologies were **NOTED** and **APPROVED**.	
C23/04	**Declaration of Interests** Cllr S Shing and Cllr A Watkins declared an interest in C23/17.	
C23/05	**To accept and adopt the minutes of the Full Council meeting held on 6th March 2023** **RESOLVED:** To accept and adopt the minutes of the Full Council meeting held on 6th March 2023 and these were signed by Cllr Howard Coote as a correct record.	
C24/06	**Public question time** There were no public questions.	
C25/07	**Appointment of standing Committees and election of Committee Chairmen** *Cllr S Shing arrived* (a) Amenities – **RESOLVED**: The committee to consist of Cllrs Helen Coote, Howard Coote, S Morris, I Nisbet, C Payne and J Pritchett.	

	Cllr C Payne was elected as Committee Chairman, Cllr I Nisbet as Vice Chair. Substitutes for the Committee would be Cllr F Pritchett (b) Cemetery – **RESOLVED**: The committee to consist of Cllrs M Cooper, H Coote, I Nisbet, C Payne, F Pritchett, J Pritchett, S. Shing and Andy Watkins. Cllr Cooper was elected as Committee Chairman, Cllr H Coote as Vice Chair. (c) Events – **RESOLVED**: The committee to consist of Cllrs M Cooper, H Coote, J Gleeson, I Nisbet, F Pritchett, J Pritchett and R Sheppard. Cllr J Gleeson was elected as Committee Chairman, Cllr F Pritchett as Vice Chair. (d) Planning – **RESOLVED**: The committee to consist of Cllrs B Clennell, H Coote, S Morris, I Nisbet, F Pritchett, J Pritchett and A Watkins. Cllr F Pritchett was elected as Committee Chairman, Cllr I Nisbet as Vice Chair. Cllr M Cooper agreed to be a Substitute and continue as Tree Warden. Cllr B Clennell agreed to continue as a Tree Warden in Jevington. (e) Recreation – **RESOLVED**: The committee to consist of Cllrs B Clennell, H Coote, I Nisbet, F Pritchett, J Pritchett, R Sheppard and D Shing. Cllr I Nisbet was elected as Committee Chairman, Cllr B Clennell as Vice Chair. (f) Finance and General Purposes – **RESOLVED**: The committee to consist of Cllrs B. Clennell, M Cooper, H Coote, J Gleeson, I Nisbet, C Payne, F Pritchett, J Pritchett, S Shing and A Watkins. Cllr Gleeson was elected as Committee Chairman, Cllr J Pritchett as Vice Chair.	
C23/08	**Renewal of permitted delegated authority to Committees.** **RESOLVED:** To renew permitted delegated authority to the following committees – Amenities, Cemetery, Events, Recreation, Planning and Finance & General Purposes Committees. Following the amendments being made to Amenities – to add Library, F&GP – to add governance and Recreation to add Meadowburne Place.	**NW**
C23/09	**Review of Code of Conduct.** **RESOLVED:** To accept the current code of conduct.	
C23/10	**Consent for the Summons to Attend Meetings to be transmitted in electronic form.** **RESOLVED: Members agreed to consent for the summons to Attend Meetings to be transmitted in electronic form.**	
C23/11	**Review of Register of Members' Interests.** The Clerk's Verbal Report was **NOTED.** It was **AGREED** that Members would all submit their forms following the elections. New Members to provide a photograph.	**Cllrs** **NW**
C23/12	**Review of asset register and insurance arrangements** The Clerk's Verbal report was **NOTED.** It was **AGREED** to accept the Asset Register and the Insurance Policy.	**Cllrs**

	Cllr I Nisbet asked to check the office contents were insured and to also check should any figures be higher to to the inflation rates. NW to get the chain of office revalued.	**NW**
C23/13	**Appointment of Parish Council Representatives** a) WDALC – **RESOLVED:** Cllr M Cooper and A Watkins as Parish representatives. b) Willingdon/Polegate Windmill Trust – **RESOLVED:** To appoint Cllr J Pritchett as Parish representative. c) Willingdon Memorial Hall – **RESOLVED:** To appoint Cllr C Payne as Parish representative. d) Wannock Hall – **RESOLVED:** To appoint Cllr D Murray as Parish representative. e) Jevington Village Hall and Cricket Club – **RESOLVED:** To appoint Cllr B Clennell as Parish representative. f) Tree Warden - **RESOLVED:** To appoint Cllr M Cooper as Tree Warden for Willingdon and Cllr B Clennell as Tree Warden for Jevington. g) Cuckmere Community Bus - The Clerk reported that Ryan Weedon is to be asked to be Parish representative. h) Library – **RESOLVED**: To appoint Cllr I Nisbet as Parish representative.	
C23/14	**Committee Minutes** **RESOLVED:** Members agreed adoption of the following minutes: a) Finance and General Purposes Committee- 2nd May 2023 Cllr Gleeson. b) Planning Committee -13th March, 3rd April, 17th April and 2nd May 2023 Cllr F Pritchett. c) Personnel Committee – 9th January 2023 Cllr Coote.	**NW**
C23/15	**Recommendations from the Finance & General purposes Committee meeting 2nd May 2023** The Clerk's report was **NOTED.** a) To approve the list of Payments from 27th February to 31st March totalling £36,518.82 It was **AGREED** to accept the list of payments totalling £36,518.82. b) To approve the reconciliation for February 2023 It was **AGREED** to approve the reconciliation for February 2023 which Cllr Cooper had completed the reconciliation. c) To approve the cancellation of the credit card It was **AGREED** to cancel the credit card. d) To note income and expenditure to date 2022-2023 This was **NOTED.** e) To note the report from the Responsible Finance Officer This was **NOTED.** f) To approve existing direct debits for the next year. It was **AGREED** to approve the Direct Debits for 2023-2024.	
C23/16	**Financial Matters 2022/23.** **(a) Final Accounts for year ended 31st March 2022.** The Clerk's report was **NOTED.**	

	(b) Approval for the signing of the Annual Return Sections 1 and 2 The audit had not taken place yet. **(c) Notice of Electors Rights** The dates were **NOTED**. **(d) Financial Risk Assessment** **RESOLVED**: Members agreed to adopt the policy with no amendments. **(e) Agree Cheque Signatories 2023 - 2024** **RESOLVED:** Members agreed to the following Cheque signatories: Cllrs J Gleeson, J Pritchett I Nisbet and Cllr A Watkins would continue in the role. **(f) Councillor Allowance and Remuneration** Cllrs **AGREED** not to claim the Councillor allowances for the year 2023-2024. **(g) Agree Direct Debits** It was **AGREED** to approve the Direct Debits for 2023-2024 **(h) Income and expenditure to date 2021-2022** The Clerk's report was **NOTED.**	**NW** **NW**
C23/17	**Freedom of the Village Award** The Clerk's report was **NOTED.** It was agreed to discuss this further at the next Finance and General Purposes meeting.	**NW**
C23/18	**Parish Council Chairman's Report** The Report was **NOTED.**	
C23/20	**Parish Clerk's Update** The Report was **NOTED.** NW to circulate the response from the Parish Council to Defra regarding the application to de-register the Common Land at Foulride Green. Members thanked Cllrs John and Fran Pritchett, Ian Nisbet and Andy Watkins for their hard work on the detailed response.	**NW**
C23/20	**County and District Councillor Reports** County Council Reports – Cllrs S & D Shing Cllr D Shing gave a verbal report to inform Members that there was not much to report at this time due to the elections taking place.	
C23/21	**Policies Review** **I. Standing Orders** **RESOLVED:** Members agreed to review the standing orders at the next F & GP meeting for any amendments to be made. **II. Financial Regulations** **RESOLVED:** Members agreed to adopt the Financial Regulations for the Year 2023-2024. Cllr Gleeson asked for the Financial Regulations to be added to the October's meeting Agenda. **III. General Power of Competence** **RESOLVED:** Members agreed to adopt the General Power of Competence for the Year 2023-2024. The Clerk reported that there will be new updates for the Financial Regulations later in the year.	**NW** **NW**
C23/22	**To Agree the Meeting Schedule for 2023 - 2024** **RESOLVED:** Members agreed to adopt the meeting schedule for the Year 2023-2024. 5 Full Council Meetings per year.	

	5 F&GP Meetings per year. 4 Committee Meetings per year apart from Planning which is every 3 weeks.	
C23/23	**Retiring Councillor Award** It was **AGREED** to award an award to Cllr Christina Lynn.	**NW**
C23/24	**Any other urgent items for noting or referral to next agenda for Council or appropriate committee.** Members agreed to put a bench with Cllr John Martins name on outside the Willingdon memorial Hall.	**NW**
C23/25	The Date of the next Full Council Meeting - Monday 7th August 2023	

Meeting ended at 8.50pm

Signed:……………………………… (Committee Chair) **Date:…………………………**

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Our Ref: MARK/WIL002

Nicola Williamson
Willingdon and Jevington Parish Council
The Parish Office
The Triangle
Willingdon
East Sussex
BN20 9 JP

19 May 2023

Dear Nicola

Re: Willingdon and Jevington Parish Council
Internal Audit Year Ended 31 March 2023 – Year-End Audit report

Executive summary
Following completion of our year-end internal audit on 19 May 2023 we enclose our report for your kind attention and presentation to the council. This report should be considered alongside the interim audit report issued following our interim audit on 20 October 2022. The audits were conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Willingdon and Jevington Parish Council are well established and followed.

Regulation
The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Michelle Webber on behalf of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 26 years' experience in the financial sector with the last 11 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

Table of contents

		TEST AT INTERIM	TEST AT FINAL	PAGE
	INTERIM AUDIT – POINTS CARRIED FORWARD			3
A	BOOKS OF ACCOUNT	✓		4
B	FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	✓	✓	4
C	RISK MANAGEMENT AND INSURANCE	✓	✓	5
D	BUDGET, PRECEPT AND RESERVES	✓	✓	5
E	INCOME	✓		5
F	PETTY CASH	✓		5
G	PAYROLL	✓	✓	6
H	ASSETS AND INVESTMENTS	✓	✓	6
I	BANK AND CASH	✓	✓	7
J	YEAR END ACCOUNTS		✓	7
K	LIMITED ASSURANCE REVIEW		✓	9
L	PUBLICATION OF INFORMATION		✓	9
M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS	✓	✓	9
N	PUBLICATION REQUIREMENTS	✓		9
O	TRUSTEESHIP	✓		9
	ACHIEVEMENT OF CONTROL ASSERTIONS AT INTERIM AUDIT DATE			10
	FINAL AUDIT POINTS CARRIED FORWARD			11

Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments on actions taken since interim visit
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I would recommend uploading the external auditor report and notice of conclusion of audit	External Audit report & Conclusion of audit are now on website.
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	It is recommended to update the transparency page of the website with the current years information.	This has now been updated to show the current years information.
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	The current Standing orders and Financial Regulations adopted at council meeting 3 May 2022 need uploading onto the website.	They have been uploaded onto Council documents page but this needs to be linked to constitution page as this still shows older versions.
RISK MANAGEMENT AND INSURANCE	It is recommended to review the current fidelity Guarantee in the insurance policy and increase to £1.5 million.	Fidelity cover has been increased to £2 million.
INCOME	It is recommended to review fees annually – possibly as part of the budget setting process.	Fees were reviewed at committee level when setting the precept for 2023-2024.
ASSETS AND INVESTMENTS	I would suggest that the Fixed Asset Register figures are confirmed as purchase or proxy costs not insurance values as noted and update if required.	These have been updated and now reflect the purchase cost or proxy cost.
EXERCISE OF PUBLIC RIGHTS	The notice exercise of elector rights needs to be uploaded onto the website	This has been uploaded.

PUBLICATION REQUIREMENTS	I recommend publishing on the website of Notice of conclusion of audit and full AGAR for 2021/2022 and Internal Audit Report on the website	The full AGAR for 2021-2022 is on the and the conclusion are on the website.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Confirm that the council is compliant with GDPR.

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In

addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.

5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that

domain.

5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.

5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.

I recommend the council follows the JPAG guidance on emails for councillors and that all councillors use their official email accounts for all council business.

Check that the council's Financial Regulations are being routinely followed.

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- *the council for all items over £10,000;*
- *a duly delegated committee of the council for items over £500; or*
- *the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £500.*

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

FR 4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, *whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.*

The testing conducted at the interim visit was sufficient sample of invoices and found these had been approved in accordance with the thresholds contained within the Financial Regulations, and approval, where needed, recorded in the minutes of meetings.

The council has Financial Regulations in place regarding the award of contracts, and this includes:

FR 11.1 (h) *When it is to enter into a contract of less than £60,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply*

The council did not tender or renewed any contracts in the financial year.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.
The council has adopted the General Power of Competence (GPC) and the section 137 thresholds do not apply. The council is reminded that after each scheduled election, the council must declare its eligibility and re-adopt the GPC, recording this within the minutes of the meeting.

Check receipt of VAT refund matches last submitted VAT return.
The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 31 March 2023 which showed a refund amount due of £8,936.24, this agrees to the VAT control account. The refund has been received and paid into the post office 15th May 2023. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor.
The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

"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."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The accounting records show that the council ended the year with income reported as 110.1% of budget and expenditure reported as 128.5% of budget.

The council holds £764,741 in earmarked reserves (EMR), spread across a range of clearly identifiable projects. I checked the purpose of these EMRs with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

The council also holds £271,971 in the general reserve.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states *'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure'* (para 5.33).

The general reserve balance is higher than the precept amount of the council, I would recommend the council reviews this when considering future projects.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register. This has been reviewed and updated since the interim audit, and now lists the purchase cost or proxy cost.

The council has no PWLB borrowing.

The council has no long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

I reviewed the March 2023 bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

Balances held are outside the scope of the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	*'Yes', means that this authority*	Suggested response based on evidence
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.*	**YES** – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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.*	**YES** – the Clerk advises the council in respect of its legal powers.
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.*	**YES** – the requirements and timescales for 2021/22 year-end were followed.
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.*	**YES** – the council has a risk management scheme and appropriate external insurance.
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.*	**YES** – the council has appointed an independent and competent internal auditor.
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.*	**YES** – matters raised in internal and external audit reports have been addressed.
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	*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*	**YES** – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	*has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*	**YES** – the council has met its obligations as a trustee.

Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Internal Auditor notes
1	Balances brought forward	608,105	926,961	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	185,435	190,718	Figure confirmed to central records
3	Total other receipts	392,896	325,024	Agrees to underlying records
4	Staff costs	87,829	74,151	Agrees to underlying records
5	Loan interest/capital repayments	0	0	Verified against PWLB records
6	All other payments	171,646	331,840	Agrees to underlying records
7	Balances carried forward	926,961	1,036,712	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	929,995	1,026,010	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	515,001	532,123	Matches asset register
10	Total borrowings	0	0	Verified against PWLB records
11a	Disclosure note re Trust Funds (including charitable)	YES	YES	Yes– the council is sole trustee
11b	Disclosure note re Trust Funds (including charitable)		YES	Yes – the council is sole trustee

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained using the accounting records. I tested the debtors, creditors and accruals with the Clerk and am satisfied that these are all legitimately posted to the accounts.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22.

The variance analysis has been completed to explain the variances exceeding 15% where required, and in my opinion, contains sufficient narrative and quantitative information for the External Auditor.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

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")

Audit findings

The council did not certify itself exempt in 2021/22 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

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

Audit findings

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

(a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
(b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

(a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
(b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for the last five years.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual	2022/23 Proposed
Date AGAR signed by council	3 May 2022	19 June 2023
Date inspection notice issued	10 June 2022	2 June 2023
Inspection period begins	23 June 2022	5 June 2023
Inspection period ends	22 July 2022	14 July 2023
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	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 assesses 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 2020/21 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	The authority, during the previous year (2021-22) 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 2021/22 AGAR.	√		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.	√		

Should you have any queries please do not hesitate to contact me.

Yours sincerely

M. Webber

Michelle Webber
For Mulberry & Co

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
None		

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 **Section1, 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 **the dates set for the period for the exercise of public rights**, 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 **31 March 2023** 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? **NB:** 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** or from **www.ada.org.uk**

Annual Internal Audit Report 2022/23

WILLINGDON AND JEVINGTON PARISH COUNCIL

www.willingdonandjevington.org.uk

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).*	✓		

	Yes	No	Not applicable
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: 20/10/2022 19/05/2023

Name of person who carried out the internal audit: M. WEBBER - MULBERRY & CO

Signature of person who carried out the internal audit: M. Webb

Date: 19/05/2023

***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).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

WILLINGDON AND JEVINGTON 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:

	Agreed Yes	*Agreed* 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.	✓			*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.*

***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

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Section 2 – Accounting Statements 2022/23 for

WILLINGDON AND JEVINGTON PARISH COUNCIL

	Year ending 31 March 2022 £	Year ending 31 March 2023 £	Notes and guidance: *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	608,105	926,961	*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	185,435	190,718	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	392,896	325,024	*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	87,829	74,151	*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	171,646	331,840	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	926,961	1,036,712	*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	929,995	1,026,010	*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	515,001	532,123	*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)	✔			*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

Date 01/05/2023

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

as recorded in minute reference:

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

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

In respect of WILLINGDON AND JEVINGTON PARISH COUNCIL

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

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:

	£	£	£
Earmarked reserves:			
CIL	416,793		
Legal Fees	1,000		
Elections	6,000		
Village Halls	300		
Library	11,002		
Recreation Ground	137		
Jevington Pavilion	6,124		
Streetlights self-insurance	7,500		
Streetlights - new	10,223		
Streetlights - energy	24,000		
Bus Shelter	3,451		
Traffic & Transport	1,960		
Triangle & Memorial Gardens	2,150		
Signage	511		
Foulride Green	1,540		
Advanced Grave Maintenance	25,730		
Cemetery Improvements	45,070		
Cemetery Land	201,250		
		764,741	
General reserve	271,971		
		271,971	
Total reserves (must agree to Box 7)			**416,793**