

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

EASEBOURNE 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.
			✓	

*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:

08/05/2024.

and recorded as minute reference:

08/05/24 - POINT 12.

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

Chair

Clerk

www.easebourne.org

Section 2 – Accounting Statements 2023/24 for

EASEBOURNE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	115,757	143,294	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	66,669	71,329	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	15,320	51,409	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	14,692	16,119	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	2,532	2,532	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	37,228	86,757	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	143,294	160,624	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	143,294	160,624	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	188,849	227,788	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	32,592	30,835	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 exclude any Trust transactions.

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



Date

08/05/2024

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

08/05/2024

as recorded in minute reference:

08/05/24-POINT 13

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



Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

EASEBOURNE 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 2024; 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 2023/24

(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 2023/24

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 2024.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Annual Internal Audit Report 2023/24

Easebourne Parish Council

<https://easebourne.org>

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

03/05/2024

Name of person who carried out the internal audit

Jennifer Smith (MAAT)

Signature of person who carried out the internal audit



Date

03/05/2024

***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).**

Additional information to be submitted with Part 3 AGAR

Basic and Intermediate levels

Item required.	
1. State the basis of accounts – Income and Expenditure (I&E) <u>or</u> Receipts and Payments (R&P).	R+P
2. Bank reconciliation (N.B. a <u>pro-forma</u> document is available online). <i>Where you have income or expenditure of £2m or above then we will also require copy bank statements supporting the reconciliations.</i>	Y
3. Explanations of significant variances – <u>with numerical support</u> : For boxes 2 – 10 in the Accounting Statements, where the 2024 figure is 15% greater than, or 15% less than, the 2023 figure unless the variance is less than £500. Please also provide an explanation if the variance is greater than £100,000 regardless of whether this is less than 15%. (N.B. a <u>pro-forma</u> document is available online).	Y
4. <i>Where you have income or expenditure of £2m or above then we will also require a copy of the full independent report of your internal auditor(IA). Supporting evidence of the council's assessment that the IA is:</i> a. <i>independent of the council.</i> b. <i>competent to undertake the role.</i> c. <i>has a current and appropriate letter of engagement</i> d. <i>the authority has considered and agreed the IA programme of work against its identified risks.</i> e. <i>Copies of the minutes of the meetings considering the IA's findings together with evidence that any recommendations have been addressed.</i>	n/a
5. A reconciliation between boxes 7 and 8 – this must be quantified (N.B. a <u>pro-forma</u> document is available online).	n/a
6. An explanation of any 'No' answers in Section 1 (Annual Governance Statement).	n/a
7. An explanation of any 'No' answers in the Annual Internal Audit Report.	n/a.
8. A breakdown of the types of reserves held between general reserves, earmarked reserves and restricted (ring-fenced) reserves (N.B. a <u>pro-forma</u> document is available online).	Y
9. Where any investments are included as part of the Box 9 figure, please provide a summary of these amounts.	n/a
10. Whether you use the general power of competence.	N
11. The dates for the period for the exercise of public rights (N.B. a <u>pro-forma</u> document is available online).	Y
12. Explanation for any delay between approval of Section 2 (accounts) and the commencement of the period for the exercise of public rights, other than to satisfy Regulation 12 of The Accounts and Audit Regulations 2015.	n/a
13. This sheet must be completed and a copy provided with your AGAR submission.	✓

Date: 09/04/2024

Easebourne Parish Council

Page 1

Time: 11:36

User: EMMA

**Bank Reconciliation Statement as at 31/03/2024
for Cashbook 1 - Community Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Community Bank A/C	31/03/2024		57,770.01
			<u>57,770.01</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			57,770.01
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			57,770.01
		Balance per Cash Book is :-	57,770.01
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Date: 09/04/2024

Easebourne Parish Council

Time: 11:38

Bank Reconciliation Statement as at 31/03/2024
for Cashbook 2 - Reserves Account

User: EMMA

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Reserves Account	31/03/2024		44,606.90
			<u>44,606.90</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			44,606.90
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			44,606.90
		Balance per Cash Book is :-	44,606.90
		Difference is :-	0.00

Signatory 1:

Name Signed Date

**Bank Reconciliation Statement as at 31/03/2024
for Cashbook 3 - Grants Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Premium Account	31/03/2024		58,246.60
			<u>58,246.60</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			58,246.60
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			58,246.60
		Balance per Cash Book is :-	58,246.60
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Box	2022/2023	2023/2024	% Variance	Explanation		
				Category	22/23	23/24
3 - Total Other Receipts	£15,320	£51,409	236	VAT Reclaimed	£2,460	£14,157
				CDC Grant for Trees	£0	£494
				Bank Interest	£211	£1,249
				Tree Donations	£460	£290
				Contributions to new defibrillator from a resident & the Church	£0	£1,200
				De Luca donation (ice cream sales at Picnic in the Park)	£60	£80
				CIL Income	£11,401	£28,393
				Refunds	£307	£0
				Resident Donations	£250	£19
				Bus Shelter Receipt	£0	£5,525
				Picnic in the Park Tombola	£172	£0
				Total (small discrepancy due to rounding)	£15,321	£51,407
				6 - All Other Payments	£37,228	£86,757
VAT	£4,525	£12,395				
Staff Training	£0	£610				
Parish Office	£240	£240				
Stationery	£70	£167				
Meeting Expenses	£45	£0				
Room Hire	£352	£298				
Audit Fees	£700	£615				
Chairmans Honorarium (payment missed in March)	£120	£60				
Councillors Training	£250	£0				
Data Protection	£35	£35				
Insurance	£1,397	£1,962				
Mobile Phone	£153	£141				
Subscriptions	£718	£734				
Elections	£0	£387				
Grants Made	£1,450	£1,250				
Poppy Appeal	£130	£50				
Annual Community Contributions	£1,500	£1,650				
Street Lighting	£1,279	£1,507				
Defibrillator Maintenance	£700	£135				
Leaflets	£700	£186				
Website	£100	£30				
Parish Events	£1,787	£958				
IT	£193	£1,551				
Volunteer Expenses	£100	£150				
Rialtas Fee (paid in April 24)	£129	£0				
Grass Cutting	£4,220	£4,630				
Playground Equipment Maintenance	£1,519	£4,173				
Security Inspections	£903	£1,935				

Management	£0	£717
School Maintenance Fee (shared car park with park)	£0	£500
Planting	£100	£654
Jubilee Tree Purchase	£458	£0
Equipment Safety Inspections	£140	£850
General Park Maintenance	£2,854	£981
Bins (paid in April 24)	£452	£0
Miscellaneous expenses	£0	£135
Bus Shelter (King's Drive)	£0	£6,285
Construction - Public Toilets	£1,098	£0
Planning Parish Design	£85	£0
Roundhouse	£0	£162
Roundhouse Roof	£0	£9,602
Toilets Maintenance	£1,387	£6,150
Toilets Install	£5,955	£20,600
Planter Maintenance	£817	£655
Village Asset Maintenance	£0	£1,225
Parish Beautification	£20	£219
Defibrillator Install	£0	£1,930
Total (small discrepancy due to rounding)	£37,229	£86,759

Breakdown of reserves held

Please complete or update the highlighted boxes to help provide a breakdown of the types of reserves held by the authority at the year end:

	£	£	£
Earmarked reserves*:			
CIL 20/21	17685		
CIL May 23	28393		46079
Restricted (ring-fenced) reserves:			
Reserve 1			
Reserve 2			
Reserve 3			
Reserve 4			
Reserve 5			0
General reserves	114545	114545	
Total reserves		<u>160623</u>	
Box 7 per Annual Return		160624	
Difference		<u>1</u>	
Explanation of difference (if applicable):			rounding

Smaller authority name: **EASEBOURNE PARISH COUNCIL**

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

NOTICE

1. Date of announcement Sunday 2 June 2024

2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:

Emma Tremaine – Parish Clerk
07342166188
parishclerk@easebourne.org

commencing on Monday 3 June 2024

and ending on Friday 12 July 2024

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:



Moore (Ref AP/HD)
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ

5. This announcement is made by Emma Tremaine – Parish Clerk