

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

POTTERNE 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’ 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
			✓

***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:

53/23/24

and recorded as minute reference:

7th JUNE 2023

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

Chairman

Clerk

RHabbath
W.D.F.

www.potterne.info

Section 1 – Annual Governance Statement 2022/23

N: Publication Requirements 2021-2022

There is an error on the conclusion of audit certificate for 21-22.

This is dated 10 June 2022, before the date of the external audit certificate.

The Council have, therefore, marked Assertion 4 on the Annual Governance Statement as "NO"

The date was typed in error and should have read 10 August 2022.

A handwritten signature in black ink, appearing to read 'Karon Van Den Bergh', with a stylized flourish at the end.

Karon Van Den Bergh

Clerk to Potterne Parish Council

9th May 2023

Section 2 – Accounting Statements 2022/23 for

POTTERNE PARISH COUNCIL.

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	73075	79707	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	25824	25824	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	10381	12719	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 PMA.	6318	7562	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	23255	30406	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	23255 79707	30406 80282	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	79707	80282	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	79707	80282	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	58078	51701	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

[Signature]

Date

07/06/23

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

07/06/2023

as recorded in minute reference:

53/23/24

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

[Signature]

Potterne Parish Council Bank Reconciliation
Year Ending March 2023

Prepared by Karon Van Den Bergh - Clerk to Parish Council/Responsible Financial Officer
Date: 18 April 2023

Balance per bank statements as at 31st March 2023

Current Account	00238962	£
Deposit A/C	07187484	2299.28
NS&I A/c	138072327	52081.94
		<u>25906.56</u>
		<u>80287.78</u>

Unpresented cheques as at 31st March 2023

-5.00


Net Balance as at 31st March 2022

80282.78

The net balances reconcile to the Cash Books (receipts and payments account) for the year, as follows:

Cash Book

Opening balances 1 April 2022 (prior year Box 8)	79712.43
Add: Receipts in Year	38543.45
Less: Payments in Year	<u>37968.10</u>
	<u>80287.78</u>


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Philip Abbatt, Chairman Potterne Parish Council

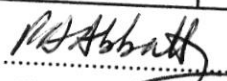
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Karon Van Den Bergh, Clerk Potterne Parish Council

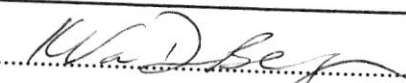
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Potterne Parish Council Explanation of Significant Variances as at 31st March 2023

Box on Section 1	2022	2023	Variance Increase (+) or Decrease (-)	% (Variance divided by 2020 figure multiplied by 100)	Explanation required? Less than £250? - No More than 15% - Yes Less than 15% - No	Reason
Box 3 Total other Receipts	10381	12719	2338	23	Yes	Community Infrastructure Levy - £0 (2022) £9832 (2023)
Box 4 Staff Costs	6318	7562	1244	20	Yes	1. Backdated pay award 1.4.21-31.3.22 - received in May 2022 (this payment was for increased salary in previous financial year); 2. Backdated pay award 1.3.22 - 30.11.22 - received in December 2022
Box 5 Loan	0	0	0	0	N/A	
Box 6 All other payments	23255	30411	7156	31	Yes	Galvanised Fencing for Playground - £9702; Renewal of contract for two village defibrillators - £3360; Legal fees for easement on private land - £1027
Box 9 Total Fixed Assets	58078	51701	-6377	-11	Yes	
Explanation for 'high' reserves	Box 7 is more than three times Box 2 because the authority held the following breakdown of reserves at the year end: £25,906 in ns&i account re Emergency Church Wall Fund. This is an account that has ring fenced monies to assist with the repair of the Church Wall, around the old closed cemetery, owned by the Parish Council and immediately adjacent to the highway. £1,000 Held in Trust for the Alan Mead Memorial Award for Youth. Also plans being formed to create a large play area at Ryeleaze Field and an extension of the Cemetery in Potterne which will use reserves.					


Philip Abbatt, Chair, Potterne Parish Council

7/6/23
Date


Karon Van Den Bergh, Clerk Potterne Parish Council

7/6/23
Date

Potterne Parish Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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

NOTICE

1. Date of announcement 12 June 2023

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 2021, these documents will be available on reasonable notice by application to:

Karon Van Den Bergh
5 Gundry Close, Devizes SN10 3SH
01380 727693
clerk@potterne.info

commencing on **Monday 12 June 2023**

and ending on **Friday 21 July 2023**

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:

PKF Littlejohn LLP (Ref: SBA Team)
15 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-l.com)

5. This announcement is made by Karon Van Den Bergh

Annual Internal Audit Report 2022/23

POTTERNE PARISH COUNCIL

<http://potterne.info/parish-council/>

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.	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).

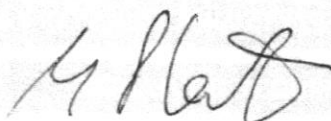
Date(s) internal audit undertaken

05/05/2023

Name of person who carried out the internal audit

MIKE PLATTEN CPFA

Signature of person who carried out the internal audit



Date

08/05/2023

*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).