



Bishop Monkton Parish Council

Agenda Pack for the Extra Ordinary meeting being
Held on 23rd October 2024 at 7pm

Contents

1. Financial documents for 2021-2022
2. Financial documents for 2022-2023
3. Financial documents for 2023-2024

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2022, 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.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

*For any statement to which the response is 'no', an explanation must be published

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

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

Other information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No

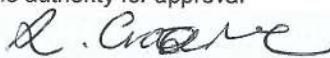
ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

Bishop Monkton Parish Council

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	RESTATED 11,457	11,757	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. 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	8,641	9,004	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	71	638	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	4,368	3,492	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	4,044	4,425	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	RESTATED 11,757	13,482	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	RESTATED 11,757	13,482	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	35,375	35,376	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).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 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 14/10/2024

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

Bank Reconciliation 01.04.2021 to 31.03.2022

Closing Balance as at 31.03.2022 Account ****9457		£11,351.86
Closing Balance as at 31.03.2022 Account ****2818		<u>£2,130.82</u>
		<u>£13,482.68</u>
Opening Balance as at 31.03.2021 A/C ****9457	£9,626.72	
Opening Balance as at 31.03.2021 A/C ****2818	£2,130.61	
Income	£9,642.39	
Expenditure	<u>£7,917.04</u>	
	<u>£13,482.68</u>	<u>£13,482.68</u>

Expenditure over £100 - March 2022

Date paid	Payee	Details	Total inc Vat
4/28/2021	YLCA	Membership	313.00
4/28/2021	R. Pearson	Internal Audit	175.00
5/11/2021	Came & Co	Insurance	392.91
6/24/2021	Dalesgate Press	Welcome pack printing	167.60
23.08.2021	Farm & Land Services	Grass Cutting	580.80
05.09.2021	Sheila Parsons	Re new Welcome Sign	387.60
09.03.2022	Farm & Land Services	Grass Cutting	930.00
2021/2022	Salaries		2,828.22
17.02.2022	Staff member	Expenses	300.60
12/21/2021	Staff member	December Expenses	376.04

Asset Register - March 2022

Date of purchase	Quantity	Description of item	Cost	Location	Disposal date
2004	1	Bishop Monkton Playing Fields and Village Hall Site			N/A
2004	1	Village Hall Site			N/A
2008	1	Notice Board	£300.00	Entrance to School (St Johns Road)	N/A
2009	1	Cone Climber	£4,671.23	Playground	N/A
2009	1	Climbing frame	£9,393.62	Playground	N/A
2009	2	Seat swing (Flat seat)	1036.56	Playground	N/A
2009	2	Seat swing (Cradle seat)	£1,325.26	Playground	N/A
2009	1	Swing mobile	£812.45	Playground	N/A
2011	9	Public Seats	£2,342.31	Beckside/near park	N/A
2011	3	Public seats	£1,223.91	Beckside/near park	N/A
2011	5	Salt boxes	£300.00	Beckside	N/A
2012	4	Stone Bishop Monkton Signs	£2,564.00	Entrances to village	N/A
2016	1	Clerk Laptop	£535.75	Clerks home	N/A
4/22/2016	1	Phone	£59.99	Clerks home	N/A
4/25/2016	1	Defib	£2,000.00	Village Hall	N/A
6/27/2016	1	Dog Poo Bin	£45.00	Beckside	N/A
12/13/2016	1	Notice Board	£522.00	Knaresborough Road	N/A
4/4/2017	1	Notice Board	£520.81	Boroughbridge Road (Nr telephone box)	N/A
1/2/2018	1	Notice Board	£555.00	Boroughbridge Road (Nr Lawnfield Drive)	N/A
2/15/2018	1	Waste bin	£219.87	Beckside	N/A
9/10/2018	1	Defib	£1,398.00	Outside The Masons Arms	N/A
9/11/2018	1	Sand bag Store	£580.00	The Ford	N/A
1/17/2019	1	Bus shelter	£3,838.80	A61	N/A
1/17/2019	1	Grit bin	£116.83	Beckside	N/A
	1	bin	£499.40	Beckside	N/A
	1	Bench	£306.95	Beckside	N/A
9/19/2019	1	Strimmer and safety equipment	£207.98	Chruch cellar	N/A
8/20/2020	1	Memorial Bench		Beckside	
			£35,375.72		

Rent received £1 per annum
Rent received £65 per annum

Explanation of variances – pro forma

Name of small business: **Bishop Monkton Parish Council**

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will

	2020/2021	2021/2022 Variance					Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES		Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%						
1 Balances Brought Forward	11,457	11,757							Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,641	9,004	363	4.20%	0	1	0	NO		
3 Total Other Receipts	71	638	567	798.59%	0	1	1	YES		See other income list below.
4 Staff Costs	4,368	3,492	-876	20.05%	1	0	1	YES		Less staffing costs in 2021-2022
5 Loan Interest/Capital Repaym	0	0	0	0.00%	0	0	0	NO		
6 All Other Payments	4,044	4,425	381	9.42%	0	1	0	NO		
7 Balances Carried Forward	11,757	13,482							VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term In	11,757	13,482							VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other	35,375	35,376	1	0.00%	0	0	0	NO		
10 Total Borrowings	0	0	0	0.00%	0	0	0	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Other Income Variance					
	Bank Interest	VAT Refund	Rent	Other	
2021-2022	0.21	457.18		181	638.39
2020-2021	1.15		70		71.15

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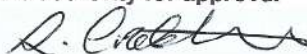
Section 2 – Accounting Statements 2022/23 for

Bishop Monkton Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>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.</i>
1. Balances brought forward	restated 11,757	restated 13,482	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	9,004	10,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	638	33	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	restated 3,492	restated 4,790	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	restated 4,425	restated 6,833	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	13,482	12,392	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	13,482	12,392	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	35,376	35,689	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
For Local Councils Only	Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)		✓	
11b. Disclosure note re Trust funds (including charitable)			✓
			The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
			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

14/10/2024

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

Bank Reconciliation 01.04.2022 to 31.03.2023

Closing Balance as at 31.03.2023 Account ****9457		£10,253.38
Closing Balance as at 31.03.2023 Account ****2818		£2,138.85
		<hr/>
		£12,392.23
Opening Balance as at 31.03.2022 A/C ****9457	£11,351.86	
Opening Balance as at 31.03.2022 A/C ****2818	£2,130.82	
Income	£10,533.32	
Expenditure	£11,623.77	
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	£12,392.23	
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Explanation of variances – pro forma

Name of small business: **Diocese of Monks and Bishop Monkton Parish Council**

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

that will be flagged in the green boxes where relevant:

	2021/2022	2022/2023	Variance	Variance				Explanation Required?	Explanation
	£	£	£	%					
1 Balances Brought Forward	11,757	13,482						Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (<u>must include narrative and supporting figures</u>)
2 Precept or Rates and Levies	9,004	10,500	1,496	16.61%	0	1	1	YES	
3 Total Other Receipts	638	33	-605	94.83%	1	0	1	YES	See other income list below.
4 Staff Costs	3,492	4,790	1,298	37.17%	0	1	1	YES	Clerk was paid overtime in 2022-2023
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	0	0	NO	See payments below.
6 All Other Payments	4,425	6,833	2,408	54.42%	0	1	1	YES	
7 Balances Carried Forward	13,482	12,392							VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	11,757	12,392							VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Intangible Assets	35,376	35,689	313	0.88%	0	1	0	NO	
10 Total Borrowings	0	0	0	0.00%	0	0	0	NO	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Other Income Variance					
	Bank Interest	VAT Refund	Rent	Other	
2021-2022	0.21	457.18		181	638.39
2022-2023	8.03			25.29	33.32

Other payments

	2022/2023	2021/2022
Stationery	£0.00	282.06

Date paid	Payee	Details	Total inc Vat
19.04.2022	Kedel Products	2 x new benches	476.28
19.04.2022	YLCA	Charities & Charitable Trust Course	175.00
19.04.2022	YLCA	Annual Subscription	316.00
30.04.2022	Staff member	April Expenses	177.50
19.04.2022	Gallagher Insurance	Annua Subscripion	469.57
30.06.2022	G Shervington	Jubilee Grant	247.8
30.06.2022	R Taylor	Church Yard Flailing	100
19.07.2022	Cllr Parsons	Jubilee Mugs	972
29.07.2022	Farm & Land Services	Grass Cutting	614.4
27.09.2022	Mr A Garnett	Plaques for Jubilee Benches	59.82
27.09.2022	JC Arborist	Cutting Willow Tree	360
17.10.2022	Duffield Timber	Wood for new handrail on bridge	282
08.02.2023	Farm & Land Services	Grass Cutting	264
15.02.2023	Cllr Verrill	Christmas Tree Expenses	119.89
2022/202	Salaries		4459.28
26.07.2022	Farm and Land Services	Grass Cutting	614.4
19.08.2022	Burial Committee	Housekeeping of cemetery	250
23.08.2022	David Ralphs	Memorial Upkeep	180

Expenses	£442.22	
Website & IT	£78.77	0
Insurance	£469.57	392.91
Room Hire	£130.00	89
Audits	£48.00	175
Training	£283.50	48
Grass Cutting	£1,594.00	1259
Asset Maintenance	£910.75	547.6
Play Area		
Membership/Subs	£446.00	348.97
Village Maintenance	£300.00	255.5
Newsletr		167.6
Festive Costs	£101.56	365.67
Grants	£1,016.40	
Payroll Costs	£162.00	90
Fees/misc		15
Bank Charges	£141.88	35
VAT	£708.68	353.77
	£6,833.33	4425.08

Asset register - March 2023

Date of purchase	Quantity	Description of item	Cost	Location	Disposal date
2004	1	Bishop Monkton Playing Fields and Village Hall Site			N/A
2004	1	Village Hall Site			N/A
2008	1	Notice Board	£300.00	Entrance to School (St Johns Road)	N/A
2009	1	Cone Climber	£4,671.23	Playground	N/A
2009	1	Climbing frame	£9,393.62	Playground	N/A
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4/22/2016	1	Phone	£59.99	Clerks home	N/A
4/25/2016	1	Defib	£2,000.00	Village Hall	N/A
6/27/2016	1	Dog Poo Bin	£45.00	Beckside	N/A
12/13/2016	1	Notice Board	£522.00	Knaresborough Road	N/A
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1/2/2018	1	Notice Board	£555.00	Boroughbridge Road (Nr Lawnfield Drive)	N/A
2/15/2018	1	Waste bin	£219.87	Beckside	N/A
9/10/2018	1	Defib	£1,398.00	Outside The Masons Arms	N/A
9/11/2018	1	Sand bag Store	£580.00	The Ford	N/A
1/17/2019	1	Bus shelter	£3,838.80	A61	N/A
1/17/2019	1	Grit bin	£116.83	Beckside	N/A
	1	bin	£499.40	Beckside	N/A
	1	Bench	£306.95	Beckside	N/A
9/19/2019	1	Strimmer and safety equipment	£207.98	Chruch cellar	N/A
8/20/2020	1	Memorial Bench	£0.00	Beckside	N/A
19.04.2022	2	Platinum Jubilee Benches inc base and plaques	£313.57		N/A
			£35,689.29		

Rent received £1 per annum
 Rent received £65 per annum

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FAO: The Members of Bishop Monkton Parish Council

Ms Becky Crabtree
Bishop Monkton Parish Council

DDI:
+44 (0)20 7516 2200

Email:
sba@pkf-l.com

Date:
30 September 2024

Our Ref:
NY0068

SAAA Ref:
SB00900

**Bishop Monkton Parish Council
Statutory recommendation: Failure to submit an Annual Governance & Accountability Return (AGAR)
for the year ending 31 March 2024**

Dear Members

The Local Audit and Accountability Act 2014 (the Act) requires that the accounts of smaller authorities are made up each year to 31 March and then reviewed by the appointed auditor.

Bishop Monkton Parish Council is required by law:

- to prepare Accounting Statements for the year ended 31 March 2024 in the form required by proper practices¹ (the AGAR);
- to approve and publish the AGAR including the Accounting Statements;
- to provide for the exercise of public rights of inspection; and
- to publish the AGAR, including the external auditor's signed report, by 30 September 2024.

As set out in our instructions issued in March 2024, statutory recommendations are issued to financially active authorities who fail to submit the relevant documentation where either of the following circumstances apply:

- The authority has not contacted us to agree an alternative submission deadline to the default deadline of 1 July 2024 and we have made several unsuccessful attempts to obtain an approved AGAR (with all relevant supporting documentation) or Certificate of Exemption; or

¹ Proper practices are set out in *Governance and Accountability for Smaller Authorities in England*, which is approved by the Joint Panel on Accountability and Governance (JPAG) and published jointly by the Society of Local Council Clerks (SLCC), the National Association of Local Councils (NALC) and the Association of Drainage Authorities (ADA).

- the authority has contacted us to agree at least one alternative submission deadline but failed to submit an approved AGAR (with all relevant supporting documentation) or Certificate of Exemption either by the most recently agreed deadline or by 15 September 2024.

We are the appointed auditors to Bishop Monkton Parish Council (the smaller authority) and we have yet to receive either your approved AGAR (with all relevant supporting documentation) or Certificate of Exemption, hence Bishop Monkton Parish Council meets one of the above stated criteria. Depending on whether Bishop Monkton Parish Council has previously contacted us to agree alternative submission deadlines and the timing of that contact, Bishop Monkton Parish Council may also have been sent letters chasing the outstanding information; each chaser letter is charged at £40+VAT per letter.

Members of Bishop Monkton Parish Council should be aware that the local electors and other interested persons must be provided with the opportunity to exercise their statutory rights with regard to the accounts of the smaller authority as set out in the Act and the Accounts and Audit Regulations 2015.

It is possible that the smaller authority has certified itself exempt from a limited assurance review for 2023/24 but has failed to submit a copy of the Certificate of Exemption. To be exempt from review, the Local Audit (Smaller Authorities) Regulations 2015 require that the smaller authority certifies itself exempt, but also notifies the 'specified person' that they have done so (Regulation 6). The specified person, currently Smaller Authorities' Audit Appointments Ltd (SAAA), has contractually agreed that the appointed auditors will be responsible for receiving notification by way of a completed Certificate of Exemption. As we have not yet received a Certificate of Exemption, we are required to proceed on the basis that the smaller authority is not claiming exemption with regard to the AGAR for the year ended 31 March 2024 and should therefore have submitted an AGAR.

As a result of the smaller authority's failure to submit an AGAR for the year ended 31 March 2024, we are issuing the following statutory recommendation under Schedule 7 of the Act:

- **The smaller authority should submit the approved Annual Governance & Accountability Return or Certificate of Exemption (if appropriate) for the year ended 31 March 2024 for our review within 7 days of the public meeting required as a result of this recommendation.**

Please ensure that the following requirements are also met:

- Schedule 7 of the Act requires the smaller authority to consider this recommendation at a meeting to be held within one month of the date of this letter. At that meeting the smaller authority must decide whether the recommendation is to be accepted, and what, if any, action to take in response to it; and
- Publicity for the meeting must also be in accordance with Schedule 7 of the Act (see attached extracts of Schedule 7).

The smaller authority should contact us within 7 days of the date of this letter to inform us that it has received the recommendation. If we receive no response from the smaller authority within 42 days of the date of this letter, we will consider further exercising our additional powers by issuing a public interest report. Please note, this would give rise to a further charge equivalent to that charged for this statutory recommendation.

This statutory recommendation gives rise to an additional fee of £210.00 plus VAT payable by Bishop Monkton Parish Council on conclusion of the review process, for the additional work involved in repeatedly chasing for the required documentation and the production of the statutory recommendation letter.

The smaller authority should also note that, as a result of receiving this statutory recommendation, the smaller authority will not be eligible to certify itself as exempt from a limited assurance review in 2024/25 (if it would otherwise be eligible), as it will have failed one of the qualifying requirements set out in Regulation 9(3) of The Local Audit (Smaller Authorities) Regulations 2015.

Yours faithfully



PKF Littlejohn LLP

cc Clerk – Bishop Monkton Parish Council, Secretary of State, National Audit Office, Monitoring Officer of local authority (local councils only)

Extracts of Schedule 7 of the Local Audit and Accountability Act 2014:

Written recommendations

2 (1) A local auditor of the accounts of a relevant authority may make a written recommendation to the authority relating to the authority or an entity connected with it, so that the recommendation can be considered under this Schedule.

(2) A recommendation may be made during or at the end of an audit.

(3) A recommendation must be sent at the time it is made—

(a) to the Secretary of State,

(b) where the recommendation relates to an entity connected with the relevant authority, to that entity and to any other relevant authority with which the entity is connected,

(c) where the relevant authority is itself a connected entity, to its related authority or authorities;

...

(4) A local auditor may recover from a relevant authority—

(a) the reasonable costs of determining whether to make a recommendation relating to the authority or an entity connected with it, and

(b) the reasonable costs of making a recommendation relating to the authority or an entity connected with it.

(5) Sub-paragraph (4)(a) applies regardless of whether the recommendation is in fact made.

(6) In this Act 'related authority', in relation to a connected entity, means the relevant authority with which the entity is connected.

Consideration of report or recommendation

5 (1) Subject to sub-paragraphs (2) and (4), this paragraph applies to a relevant authority if—

(a) a local auditor has made a public interest report relating to the authority or an entity connected with it, or

(b) a local auditor has made a recommendation relating to the authority or an entity connected with it.

...

(5) The relevant authority must consider the report or recommendation at a meeting held before the end of the period of one month beginning with the day on which it was sent to the authority.

(6) At that meeting the relevant authority must decide—

(a) whether the report requires the authority to take any action or whether the recommendation is to be accepted, and

(b) what, if any, action to take in response to the report or recommendation.

...

(8) If the local auditor is satisfied that it is reasonable to allow more time for the relevant authority to comply with sub-paragraph (5) or (7), the auditor may extend or further extend the period of one month mentioned in that sub-paragraph.

(9) This paragraph does not affect any duties (so far as they relate to the subject matter of a report or recommendation sent to a relevant authority) which are imposed by or under—

(a) this Act,

(b) sections 114 to 116 of the Local Government Finance Act 1988 (functions and reports of finance officers),

(c) section 5 of the Local Government and Housing Act 1989 (functions of monitoring officers), or

(d) any other enactment.

(10) The Secretary of State may by regulations provide for this paragraph to apply with modifications in relation to a relevant authority specified, or of a description specified, in the regulations.

- (11) The Secretary of State may by regulations provide for any provisions of the following that do not otherwise apply to a meeting of a relevant authority under this paragraph to apply (with or without modifications) to such a meeting–
- (a) the Public Bodies (Admission to Meetings) Act 1960;
 - (b) Part 5A of the Local Government Act 1972 (access to meetings and documents);
 - (c) Schedule 12 to that Act (meetings and proceedings of local authorities).

Bar on delegation of functions relating to meetings

...

7 (2) If a relevant authority is a local authority within the meaning of section 101 of the Local Government Act 1972 (arrangements for discharge of functions), that section does not apply to its functions under paragraph 5.

(3) The functions of a parish meeting under paragraph 5 are to be exercised by the parish meeting itself (and not by its chairman on behalf of the parish meeting).

Publicity for meetings

8 (1) If a relevant authority is required to hold a meeting under paragraph 5, it must publish a notice in compliance with sub-paragraphs (2) to (4).

(2) The notice must be published–

- (a) if the relevant authority has a website, on its website;
- (b) otherwise, in such manner as the authority thinks is likely to bring the notice to the attention of persons who live in its area.

(3) The notice must–

- (a) state the time and place of the meeting,
- (b) indicate that the meeting is to be held to consider a local auditor's report or recommendation (as the case may be),
- (c) if the meeting is to be held to consider a report, describe the subject matter of the report, and
- (d) if the meeting is to be held to consider a recommendation, set out the recommendation or, where this is not reasonably practicable, describe its subject matter.

(4) The notice must be published before the beginning of the period of 8 days ending with the day of the meeting.

(5) The agenda supplied to the members of the relevant authority for the meeting must be accompanied by a copy of the report or recommendation (as the case may be).

(6) Sub-paragraph (5) does not apply in relation to a parish meeting.

...

(9) This paragraph applies in addition to any provision made in relation to the relevant authority in question by or under the Public Bodies (Admission to Meetings) Act 1960, the Local Government Act 1972 or any other enactment.

Access to meetings and documents

9 (1) Where a public interest report or a recommendation is to be considered under paragraph 5 by a relevant authority to which the Public Bodies (Admission to Meetings) Act 1960 applies, the report or recommendation is not to be excluded from the matter supplied under section 1(4)(b) of that Act (supply of agenda etc. to newspapers).

...

(3) Sub-paragraphs (4) to (6) apply in relation to the consideration under paragraph 5 or 6 of a public interest report or a recommendation by a relevant authority to which Part 5A (access to meetings and documents) of the Local Government Act 1972 applies.

- (4) Information contained in the report or recommendation is not to be treated as exempt information for the purposes of that Part.
- (5) The report or recommendation is not to be excluded–
- (a) from the documents open to inspection under section 100B(1) of that Act (public access to agenda and reports before meetings), or
 - (b) from the matter supplied under section 100B(7) of that Act (supply of agenda etc. to newspapers).
- (6) Part 5A of the Local Government Act 1972 has effect in relation to the report or recommendation as if section 100C(1)(d) of that Act (public access to copies of reports for six years after meeting) were not limited to so much of the report or recommendation as relates to an item during which the meeting was open to the public.
- (7) Information contained in a public interest report or a recommendation is not to be treated as exempt information for the purposes of any Act or instrument made under an Act that applies in relation to exempt information within the meaning of Part 5A of the Local Government Act 1972.
- (8) References in this paragraph to a public interest report or a recommendation include any report on the report or recommendation.

Publicity for decisions under paragraph 5 or 6

- 10 (1) As soon as is practicable after making decisions under paragraph 5(6) or (7) or 6(6), a relevant authority must–
- (a) notify the authority's local auditor of those decisions, and
 - (b) publish a notice containing a summary of those decisions which has been approved by the auditor.
- (2) The notice under sub-paragraph (1)(b) must be published–
- (a) if the relevant authority has a website, on its website;
 - (b) otherwise, in such manner as the authority thinks is likely to bring the notice to the attention of persons who live in its area.
- (3) The notice required by sub-paragraph (1)(b) in relation to a meeting need not summarise any decision made while the public were excluded from the meeting–
- (a) as the result of a resolution under section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 (protection of public interest),
 - (b) under section 100A(2) of the Local Government Act 1972 (confidential matters), or
 - (c) as the result of a resolution under section 100A(4) of that Act (exempt information).
- (4) If sections 100C and 100D of the Local Government Act 1972 (availability for inspection after meetings of minutes etc.) apply in relation to a meeting under paragraph 5 or 6, the notice required by sub-paragraph (1)(b) must indicate the documents in relation to the meeting that are open for inspection in accordance with those paragraphs.
- (5) This paragraph applies in addition to any provision made in relation to the relevant authority by or under the Public Bodies (Admission to Meetings) Act 1960, the Local Government Act 1972 or any other enactment.

Year End Audit Report



Bishop Monkton Parish Council

Period Audited: April 2023-March 2024

YEAR 23/24

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping	What systems are used - ieScribe/Rialtas/Edge/Excel/Quickbooks etc	Spreadsheet	
Proper Bookkeeping	Is cashbook maintained and up to date?	The cashbook was up to date at the time of the Audit but was not maintained sufficiently throughout the year	As we know, we now have a Locum Clerk to bring the data up to speed
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes, the cashbook presented to the Auditor is arithmetically correct	
Proper Bookkeeping	Is the cashbook regularly balanced?	It was not regularly balanced throughout the year	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	Cash basis (Receipts and payments)	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	No. We can see no evidence from meeting minutes that Financial Regs or Standing Orders have been adopted in the 23.24 year	Standing Orders and Financial Regs must form part of the agenda for 1 meeting per year. Generally this is during the Annual Parish Meeting
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	Yes. The Clerk was appointed with specific duties and had a contract of employment	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Have items or services above the de minimus amount been competitively purchased?	There are no items over DeMinimus. However, the Financial Regulations are significantly out of date. We would recommend a full update to NALC and also suggest your DeMinimus is lower than £5,000. Due to the size of the parish we would recommend a De Minimus of £3,000 or under	See recommendation in the Answer column
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Are payments in the cashbook supported by invoices, authorised and minuted?	Not all of the expenses were supported with receipts	The Council should have absolute certainty that the expenses incurred are related to the Council and until they receive evidence in the form of receipts or invoices they should not process the expenses

Year End Audit Report



Bishop Monkton Parish Council

Period Audited: April 2023-March 2024

YEAR 23/24

Objective (Automated)	QUESTIONS	Answer	Recommendations
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	VAT has not yet been claimed - there is a backlog of at least a year	Locum Clerk has this in hand
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Does the Council have General Power of Competence?	No the council do not have GPoC	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	There is no evidence of a grants policy. The item is recorded separately. Cannot check if within limits as we do not know of No. of Electors, however, as it is around £1k it probably is within the limit	The Council should have a Grants policy and grant recipients should provide a report 12 months prior to receipt to update the council on their donation
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	The meeting minutes are spordaic on their format and inclusion. Recommend full overhaul	The meeting minutes should have a standard template that is used.
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	No evidencof a risk assessment dated after 2020	Risk Assessments are required to be a yearly undertaken and discussed within meeting minutes
Risk Management Arrangements	Is insurance cover appropriate and adequate?	No policy schedule has been provided and therefore we cannot review as to whether it is adequate or appropriate	We could not assess the effectiveness of insurance. This means could be under or over insured. It also evidences the level of risk has not been fully assessed during the year
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	No Internal Financial Control procedure has been evidenced	The Council shoud have 2 councils who undertaken quarterly Internal Financial Controls to mitigate potential risks for fraud and error
Risk Management Arrangements	(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"	Not a Burial Authority	
Burial Authority	Has a sample of burials and intermments been tested and the relevant paperwork and payments found to be in place?	Not a Burial Authority	

Year End Audit Report



Bishop Monkton Parish Council

Period Audited: April 2023-March 2024

YEAR 23/24

Objective (Automated)	QUESTIONS	Answer	Recommendations
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	There is a budget but it doesn't match back to a precept	The Budget is quite sparse and lacking detail. We would expect much more detail and evidence of the budget being discussed thoroughly throughout the year
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	There is a budget but it doesn't match back to a precept	
Budgetary Controls	Are there any significant unexplained variances from budget?	There is a budget but it doesn't match back to a precept	
Income Controls	Is income properly recorded and promptly banked?	The only income is interest, precept, pinfold and walking books and it is all evidenced in bank transfers	
Income Controls	Does the precept recorded agree to the Council Tax authority's notification?	Yes	
Income Controls	Are security controls over cash and near-cash adequate and effective?	There is no cash handled by the Council	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	There is no cash handled by the Council	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	There is no cash handled by the Council	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	There is no cash handled by the Council	
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes	
Payroll Controls	Do salaries paid agree with those approved by the council?	Salaries have been paid an a third party has handled the processing of payslips which appear to be present and in order	
Payroll Controls	Are other payments to employees reasonable and approved by the council?	We note the lack of evidence for some of the expenses approved by the Council	
Payroll Controls	Have PAYE/NIC been properly operated by the council as an employer?	Yes. Ran by a third party and appear to be in order	
Asset Control	Does the council maintain a register of all material assets owned or in its care?	Yes, the Council maintains a register that appears to be up to date but has not changed in value	
Asset Control	Are the assets and Investments registers up to date?	It appears to be up to date	
Asset Control	Do asset insurance valuations agree with those in the asset register?	Yes	
Bank Reconciliation	Is there a bank reconciliation for each account?	There is one bank reconciliation which includes all bank accounts	
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	The finances have not been maintained throughout the year but are up to date at time of Audit	
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	None	
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	N/A no investments	

Year End Audit Report



Bishop Monkton Parish Council

Period Audited: April 2023-March 2024

YEAR 23/24

Objective (Automated)	QUESTIONS	Answer	Recommendations
Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes prepared on a receipts and payments basis	
Year End Procedures	Do accounts agree with the cashbook?	Yes	
Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes, however, some of the expenses claim forms have been signed without evidence of expense (i.e. receipts)	
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	N/A	
Market Authority	Is the Council are Market Authority and if so please provide a list of regular market traders so we can check their contracts & a rate card for contracted and casual traders	N/A	
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	N/A	
Other Issues	Is the Council registered with the Information Commissioner? If so what is the Reference Number and what is the date of expiry	Yes	
Other Issues	What arrangements does the Council have for the back up of computer files?	Clerk uses One Drive	
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	N/A no Trust Funds	
Other Issues	Record of Minutes	The minutes formatting is changed several times through the year and so not consistent	
Other Issues	Do the Council have a .gov.uk domain and dedicated email addresses for Council business?	No	
Other Issues	Internal Audit report published by 1st July on the website?	No	
Other Issues	Payments made in accordance with financial regulations, cheques, online banking, BACS, DD, credit or debit cards, other payments	No. Financial regs not up to date and expenses have been signed off without receipts	
Other Issues	S137 Grants- Do Grant Recipients fill in a report after given?	No evidence of this	It appears to council does not have a grants policy
Other Issues	(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).	The is a noticed dated 12th July 2023 on the website that does not appear to have been uploaded to the website until August 2023 so we cannot say with certainty it was published correctly	The website is up to date now

Year End Audit Report



Bishop Monkton Parish Council

Period Audited: April 2023-March 2024

YEAR 23/24

Objective (Automated)	QUESTIONS	Answer	Recommendations
Other Issues	Are all the councils policies available to view on the PC Website?	Policies are out of date in many instances	There should be a schedule of Policies to review and update throughout the year
Other Issues	Website Comments	The Favicon (The icon you see when you click on the website is related to the web designer and the website comes up as not secure which I believe we raised last time we did an Audit for this Parish	These should be easy fixes

Annual Governance and Accountability Return 2023/24 Form 2

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

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

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

Publication Requirements

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

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

Limited Assurance Review

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

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

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2023/24, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2024. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2024**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – ‘No’ answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is ‘no’, is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority’s approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

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

Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

ENTER NAME OF AUTHORITY

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24:

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2023/24:

ENTER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2024.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YYYY

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

DD/MM/YYYY

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

Telephone number

TELEPHONE NUMBER

*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			
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 <i>(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)</i> .			
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			

O. (For local councils only)	Yes	No	Not applicable
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

Name of person who carried out the internal audit

DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

Rachel Pearson

Date

DD/MM/YYYY

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

*For any statement to which the response is 'no', an explanation must be published

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
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ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

BISHOP MONKTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	RESTATED 13,482	12,392	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. <i>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.</i>
2. (+) Precept or Rates and Levies	10,500	13,000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	33	2,664	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	RESTATED 4,790	5,632	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	RESTATED 6,833	6,646	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	12,392	15,778	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	12,392	15,778	<i>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.</i>
9. Total fixed assets plus long term investments and assets	35,689	35,689	<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)			✓	<i>The figures in the accounting statements above exclude any Trust transactions.</i>

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

R. Crabtree

Date

14/10/2024

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

as recorded in minute reference:

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

Reasons that assertions were answered 'no' and Action Plan to ensure weaknesses are addressed.

Assertion 1	Assertion	Mandatory requirement from Practitioners Guide Section 1	Explanation of failure to comply	Action agreed by the Council	Responsible Person/deadline
1. Financial Management and Preparation of accounting statements	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements	Budgeting — In accordance with relevant legislation, the authority needs to prepare and approve a budget in a timely manner before setting a precept or rates and prior to the commencement of the financial year. It needs to monitor actual performance against its budget during the year, taking corrective action where necessary. A financial appraisal needs to be undertaken before the authority commences any significant project or enters into any long-term commitments	Budget was considered and agreed 21.02.2023. The budget comparison was reported and considered at council meetings throughout the year.	Copies of budget comparisons to be included as an appendix on future agendas/minutes.	Clerk/As soon as possible.
		Accounting records and supporting documents — All authorities, other than parish meetings where there is no parish council, need to appoint an officer to be responsible for the financial administration of the authority in accordance with section 151 of the Local Government Act 1972. Section 150(6) of the same Act makes the chair of a parish meeting (where there is no parish council) responsible for keeping its accounts. The authority needs to have satisfied itself that its Responsible Finance Officer (RFO) has determined a system of financial controls and discharged their duties under Regulation 4 of the Accounts and Audit Regulations 2015. The RFO needs to have put in place effective procedures to accurately and promptly record all financial transactions and maintain up to date accounting records throughout the year, together with all necessary supporting information. The accounting statements in Section 2 of the Annual Governance and Accountability Return need to agree to the underlying records	Cashbook was kept maintained, bank recs not done regularly, there are missing supporting documents	All financial documents will be prepared as required and stated in Financial regulations and other financial policies	Clerk and PC/ASAP
		Bank reconciliation — Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end and reviewed by members of the authority.	Bank reconciliations were prepared and considered at meetings but year end accounts were not considered/agreed in	A Locum Clerk was recruited to prepare the documents and an Extra Ordinary Meeting held 23rd October 2024 to approve all year end documents for 2023/2024	Locum Clerk/October 2024 and the Clerk will continue to prepare bank reconciliations at each meeting and publish the documents.
		Investments — Arrangements need to be in place to ensure that the authority's funds are managed properly and that any amounts surplus to requirements is invested appropriately, in accordance with an approved strategy which needs to have regard to DLUHC's statutory Guidance on local government investments. If total investments are to exceed the threshold specified in DLUHC's statutory guidance at any time during a financial year, the authority needs to produce and approve an annual Investment Strategy in accordance with the DLUHC guidance	N/A	N/A	N/A
		Statement of accounts — The authority needs to ensure that arrangements are in place to enable the preparation of an accurate and timely statement of accounts in compliance with its statutory obligations and proper practices	The statement of accounts was not prepared in required timeframe	A Locum Clerk was recruited to prepare the documents and an Extra Ordinary Meeting held to approve all documents for 2023/2024	Locum Clerk/October 2024
		Reserves — The authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves.	The PC does not have a Reserves Policy	A Reserves Policy will be prepared in October 2024 and this will be reviewed by the PC and amended with the Reserve Figures when the budget for 2025/2026 is considered	Clerk/May 2025
2. Internal Controls	We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Standing Orders and Financial Regulations. The authority needs to have in place standing orders and financial regulations governing how it operates. Financial regulations need to incorporate provisions for securing competition and regulating the way tenders are invited. These need to be regularly reviewed, fit for purpose, and adhered to.	Standing Orders and Financial Regulations had not been reviewed for a couple of years	Locum Clerk appointed to prepare statutory policies	Locum Clerk/October 2024

		Safe and Efficient Arrangements to Safeguard Public Money. Practical and resilient arrangements need to exist covering how the authority orders goods and services, incurs liabilities, manages debtors, makes payments, and handles receipts. Authorities need to have in place safe and efficient arrangements to safeguard public money. Where doubt exists over what constitutes money, the presumption is that it falls within the scope of this guidance.	Payments are reported to the council meetings. Records need to be published. Supporting information not available.	Clerk will upload missing documents on website (Schedule of Payments) All invoice to be signed/authorised and filed. PC will follow Financial Regulations and relevant policies going forward for orders, invoices, etc.	PC and Clerk/ASAP
		Authorities need to regularly review the effectiveness of their arrangements to protect money. Every authority needs to arrange for the proper administration of its financial affairs and ensure that one of its officers (the RFO) has formal responsibility for those affairs (see paragraph 1.9 above).	PC not carried out review	Locum Clerk prepared relevant paperwork for PC to follow	PC and Clerk /ASAP
		Authorities need to ensure controls over money are embedded in Standing Orders and Financial Regulations. Section 150(5) of the Local Government Act 1972 required cheques or orders for payment to be signed by two elected members. Whilst this requirement has now been repealed, the 'two-member signatures' control needs to remain in place until such time as the authority has put in place safe and efficient arrangements in accordance with paragraphs 1.15.3 to 1.15.6 of this guide.	Standing Order not reviewed for a couple of years/review of controls not undertaken. Current bank account does not allow for two signatories	Locum Clerk prepared SO's and PC will follow this. PC is opening new bank account and due to agree named signatories	Locum Clerk/Oct 2024 and Clerk/ASAP
		Authorities need to approve the setting up of, and any changes to, accounts with banks or other financial institutions. Authorities also need to approve any decisions to enter 'pooling' or 'sweep' arrangements whereby the bank periodically aggregates the authority's various balances via automatic transfers.	PC has agreed to open new bank account	PC is due to agree named signatories	PC/ASAP
		If held, corporate credit card accounts need to have defined limits and be cleared monthly by direct debit from the main bank account. Credit card balances are not acceptable reconciling items for bank reconciliation purposes.	N/A for 2023/2024	N/A	N/A
		The authority needs to approve every bank mandate, the list of authorised signatures for each account, the limits of authority for each account signature and any amendments to mandates.	Banks currently being reviewed and	Clerk arranging this	Clerk/ASAP
		Risk assessment and internal controls need to focus on the safety of the authority's assets, particularly money. Those with direct responsibility for money need to undertake appropriate training from time to time.	Risk Assessment was not reviewed in last two years	Locum Clerk has prepared a Risk Assessment Management Policy and suggested the PC carries out a Risk Management Review annually by two councillors (This is included in the Statement of Internal Controls.)	Locum Clerk/October 2024 and appointed members to carry out review ASAP
		Employment — The remuneration payable to all employees needs to be approved in advance by the authority. In addition to having robust payroll arrangements which cover the accuracy and legitimacy of payments of salaries and wages, and associated liabilities, the authority needs to ensure that it has complied with its duties under employment legislation and has met its pension obligations	Payments approved by PC and external company used for payroll services. No pension policy in place	PC to adopt pension policy and other relevant staffing policies.	Staffing Committee/ASAP
		VAT — The authority needs to have robust arrangements in place for handling its responsibilities regarding VAT.	VAT figures were not accurate and need to ensure all invoices are saved for supporting claim. No Claim carried out	Locum Clerk has prepared VAT returns for last couple of years and stated that PC needs records of all invoices	Clerk/ May 2025
		Fixed Assets and Equipment — The authority's assets need to be secured, properly maintained, and efficiently managed. Appropriate procedures need to be followed for any asset disposal and for the use of any resulting capital receipt.	Asset register needs to be reviewed	Clerk will check asset register against insurance policy/cashbook for consideration by PC	Clerk/ASAP
		Loans and long-term liabilities — Authorities need to ensure that any loan or similar commitment is only entered into after the authority is satisfied that it can be afforded and that relevant approvals have been obtained. Proper arrangements need to be in place to ensure that funds are available to make repayments of capital and any associated interest and other liabilities	N/A	N/A	N/A

		Review of effectiveness — Regulation 6 of the Accounts and Audit Regulations 2015 requires the authority to conduct a financial year review of the effectiveness of the system of internal control. The review needs to inform the authority's preparation of its annual governance statement.	PC has not carried out a review	Locum Clerk has prepared a new statement of internal control with new procedures in place to ensure the PC prepares for the annual governance statement. An Audit Plan has been suggested to be adopted also	Locum Clerk/October 2024 and Clerk/May 2025
3. Compliance with laws, regulations and proper practices	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 smaller authority to conduct its business or on its finances.	Acting within its powers — All authorities' actions are controlled by statute. Therefore, appropriate decision-making processes need to be in place to ensure that all activities undertaken fall within an authority's powers to act. Authorities need to have robust procedures in place to prevent any decisions or payments being made that are ultra vires, i.e. that the authority does not have the lawful power to make. The exercise of legal powers needs always to be carried out reasonably. For that reason, authorities making decisions need always to understand the power(s) they are exercising in the context of their decision making.	No powers stated on minutes or cashbook where necessary to show this.	PC to ensure that powers are discussed when making decisions and all Councillors to be aware	PC/ASAP
		General power of competence — An authority seeking to exercise a general power of competence under the Localism Act 2011 needs to ensure that the power is fully understood and exercised in accordance with the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012	N/A	N/a	N/A
		Regulations and proper practices — Procedures need to be in place to ensure that an authority's compliance with statutory regulations and applicable proper practices is regularly reviewed and that new requirements, or changes to existing ones, are reported to members and applied. Authorities need to have particular regard to the requirements of the Accounts and Audit Regulations 2015.	Policies not reviewed	Locum Clerk prepared statutory policies to be considered at Extra ordinary meeting on 23rd October 2024. Policies to be reviewed annually at the Annual Meeting of the Parish Council and Clerk to update councillors if anything changes mid year/policies will be reviewed when needed	Locum Clerk/Oct 2024 and PC and Clerk/ May 2025
		Actions during the year — An authority needs to have satisfied itself that it has not taken any decision during the year, or authorised any action, that exceeds its powers or contravenes any laws, regulations, or proper practices.	PC did not make any decisions that had no power	PC to consider ways to review this throughout the year when making decisions. Possibly make a note on minutes.	PC and Clerk/ ASAP
		Email management - every authority should have an email account that belongs to the council and to which the council has access	The PC does have a sole email account but GOV.UK email addresses have been arranged	Update email/website	PC/ASAP
4. Exercise of public rights	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	Exercise of public rights. The authority provided for the exercise of public rights is set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014. Part 5 of the Accounts and Audit Regulations 2015 requires the RFO to have published, including on the authority's website or another website: • Sections 1 and 2 of the Annual Governance and Accountability Return; • a declaration that the status of the statement of accounts is 'unaudited'; and • a statement that sets out details of how public rights can be exercised, as set out in Regulation 15(2)(b), which includes the period for the exercise of public rights.	The PC provided the exercise of public rights but it did not include the first 10 working days of July 2023 and was not published one day before the start date.	The PC has not done the exercise of public rights in the required timeframe for 2023/2024 but has published a notice. PKF are aware of this. The PC will ensure guidance is followed for 2024/2025 and will need to tick 'no' to this assertion when completing AGAR.	Locum Clerk to publish 2023/2024 and Clerk will in 2025
		External Auditor's Review — A notice of the conclusion of the external auditor's limited assurance review of the Annual Governance and Accountability Return, together with relevant accompanying information, was published (including on the authority's website or other website) in accordance with the requirements of Regulation 16 the Accounts and Audit Regulations 2015	N/A	N/A	N/A
5. Risk Management	We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Identifying and assessing risks — The authority needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences	Risks were not assessed	Locum Clerk appointed to prepare risk management	Locum Clerk/October 2024

		Addressing risks — Having identified, assessed and recorded the risks, the authority needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk. This might include the introduction of internal controls and/or appropriate use of insurance cover.	Risks not reviewed, internal controls not reviewed and insurance cover needs to be checked if not done so (policy not available to view by Locum Clerk/Auditor)	Locum Clerk appointed to review internal controls and insurance. PC to carry out new procedures going forward.	Locum Clerk/Oct 2024 and Clerk/PC to review insurance/May 2025
6. Internal Audit	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	Internal audit — The authority needs to appoint an independent and competent person to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes considering internal auditing guidance for smaller authorities.	Internal auditor was appointed late and not with statutory timeframe	Internal Audit carried out 14.10.2024	Completed and re appointed for 2024/2025 year end.
		The internal auditor must be able to demonstrate independence from the council's financial decision making. The Clerk, RFO or Councillors (or close associates such as family members of those individuals) are not considered independent from the council's financial decision making.	Internal auditor is independent	N/A	N/A
		Provision of information — The authority needs to ensure it has taken all necessary steps to facilitate the work of those conducting the internal audit, including making available all relevant documents and records and supplying any information or explanations required. The internal auditor is expected to inspect all documentation which should be supplied by the council on request from the auditor.	Not all information readily available	Clerk will use the auditors report for 2023/2024 as a guideline to ensure all paperwork is available for the next audit	Clerk/May 2025
7. Reports and auditors	We took appropriate action on all matters raised in reports from internal and external audit.	To warrant a positive response to this assertion, the authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate.	No internal audits carried out	Internal audit carried out for 2023/2024 and the recommendations will be reviewed by the PC. The PC appointed a Locum Clerk to prepare relevant paperwork and she has suggested procedures. Recommendations will be considered for the next financial year end.	Locum Clerk/Oct 2024 and Clerk/PC to continue work with all recommendations to be completed for 2024/2025 year end
8. Significant events	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 smaller authority and, where appropriate have included them in the accounting statements.	Significant events — The authority needs to have considered if any events that occurred during the financial year (or after the year-end), have consequences, or potential consequences, on the authority's finances. If any such events are identified, the authority then needs to determine whether the financial consequences need to be reflected in the statement of accounts.	No evidence of this so Locum Clerk unable to confirm this	PC/Clerk to ensure this is done at 2024/2025 year end	Clerk/March 2025
9. Trust Funds	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.	Where a local authority acts as a sole managing trustee for a trust or trusts, to warrant a positive response to this assertion the authority needs to have made sure that it has discharged all of its responsibilities with regard to the trust's finances. This needs to include financial reporting and, if required, independent examination or audit.	N/A	N/A	N/A

Bank Reconciliation to 31.03.2024

Closing Balance as at 31.03.2024 Account ****9457		£13,602.71
Closing Balance as at 31.03.2024 Account ****2818		<u>£2,175.69</u>
		<u>£15,778.40</u>
Opening Balance A/C ****9457as at 01.04.2023	£10,253.38	
Opening Balance A/C ****2818 as at 01.04.2023	£2,138.85	
Income	£15,664.34	
Expenditure	£12,277.67	
Closing Balance as at 31.03.2024	<u>£15,778.40</u>	<u>£15,778.40</u>

Bishop Monkton Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

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: 28th October 2024

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.

Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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 2023, these documents will be available on reasonable notice by application to:

Sue Reid - Proper Officer to Bishop Monkton Parish Council
Chapel Villas, Dishforth, YO7 3LW
07507 714782 bishopmonkton.pc@gmail.com

commencing on 29th October 2024

and ending on (d) 9th December 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 only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. 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 Becky Crabtree, Locum Clerk, Bishop Monkton Parish Council

Expenditure over £100 - 2023/2024

Date paid	Payee	Details	Total inc Vat
28.04.2023	Red Bonsai	History Board 1st Payment	£1,350.00
06.06.2023	Gallagher Insurance	Annual Insurance Premium	£485.99
06.06.2023	YLCA	Annual Membership	£323.00
01.08.2023	Farm & Land Services	Grass Cutting inv 6457	£597.60
12.09.2023	Mr R Taylor	Churchyard Flailing	£280.00
21.11.2023	Smith of Derby	Mechanic Institute Clock Repairs	£322.80
21.11.2023	Farm & Land Services	Grass Cutting inv 6525	£508.80
21.11.2023	YLCA	Training	£210.00
15.02.2024	Steven Verrill	Xmas Tree Expenses	£141.42
15.02.2024	BM Methodist Church	Hall Hire for 2023/2024	£135.00
19.03.2024	Farm & Land Services	Grass Cutting Inv 6587	£852.00
12.03.2024	Bishop Monkton MC	Hall Hire	£135.00
2023/2024	Salaries		£5,448.01

Asset register - 2023/2024

Date of purchase	Quantity	Description of item	Cost	Location	Disposal date
2004	1	Bishop Monkton Playing Fields and Village Hall Site			N/A
2004	1	Village Hall Site			N/A
2008	1	Notice Board	£300.00	Entrance to School (St Johns Road)	N/A
2009	1	Cone Climber	£4,671.23	Playground	N/A
2009	1	Climbing frame	£9,393.62	Playground	N/A
2009	2	Seat swing (Flat seat)	1036.56	Playground	N/A
2009	2	Seat swing (Cradle seat)	£1,325.26	Playground	N/A
2009	1	Swing mobile	£812.45	Playground	N/A
2011	9	Public Seats	£2,342.31	Beckside/near park	N/A
2011	3	Public seats	£1,223.91	Beckside/near park	N/A
2011	5	Salt boxes	£300.00	Beckside	N/A
2012	4	Stone Bishop Monkton Signs	£2,564.00	Entrances to village	N/A
2016	1	Clerk Laptop	£535.75	Clerks home	N/A
4/22/2016	1	Phone	£59.99	Clerks home	N/A
4/25/2016	1	Defib	£2,000.00	Village Hall	N/A
6/27/2016	1	Dog Poo Bin	£45.00	Beckside	N/A
12/13/2016	1	Notice Board	£522.00	Knaresborough Road	N/A
4/4/2017	1	Notice Board	£520.81	Boroughbridge Road (Nr telephone box)	N/A
1/2/2018	1	Notice Board	£555.00	Boroughbridge Road (Nr Lawnfield Drive)	N/A
2/15/2018	1	Waste bin	£219.87	Beckside	N/A
9/10/2018	1	Defib	£1,398.00	Outside The Masons Arms	N/A
9/11/2018	1	Sand bag Store	£580.00	The Ford	N/A
1/17/2019	1	Bus shelter	£3,838.80	A61	N/A
1/17/2019	1	Grit bin	£116.83	Beckside	N/A
	1	bin	£499.40	Beckside	N/A
	1	Bench	£306.95	Beckside	N/A
9/19/2019	1	Strimmer and safety equipment	£207.98	Chruch cellar	N/A
8/20/2020	1	Memorial Bench	£0.00	Beckside	N/A
19.04.2022	2	Platinum Jubilee Benches inc base and plaques	£313.57		N/A
			£35,689.29		

Explanation of variances – pro forma

Name of small parish: **Bishop Monkton Parish Council**
 County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that

	2022/2023	2023/2024 Variance		Variance			Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%					
1 Balances Brought Forward	13,482	12,392							Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	10,500	13,000	2,500	23.81%	0	1	1	YES	
3 Total Other Receipts	33	2,664	2,631	7972.73%	0	1	1	YES	See other income list below.
4 Staff Costs	4,790	5,632	842	17.58%	0	1	1	YES	Clerk was paid more overtime in 2023-2024
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	0	0	NO	See payments below.
6 All Other Payments	6,833	6,646	-187	2.74%	0	0	0	NO	
7 Balances Carried Forward	12,392	15,778							VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	12,392	15,778							VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other	35,689	35,689	0	0.00%	0	0	0	NO	
10 Total Borrowings	0	0	0	0.00%	0	0	0	NO	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Other Income Variance					
	Bank Interest	VAT Refund	Rent	CIL	Other
2022-2023	8.03				25.29
2023-2024	36.84			2545.5	82
					33.32
					2664.34

Other payments

	2022/2023	2023/2024
Stationery	£0.00	19.1
Expenses	£442.22	334.48
Website & IT	£78.77	119.94
Insurance	£469.57	485.99
Room Hire	£130.00	280
Audits	£48.00	80
Training	£283.50	326.77
Grass	£1,594.00	1552
Cutting		
Asset Maintenance	£910.75	319
Play Area		
Membership/Subs	£446.00	426
Village Maintenance	£300.00	
Newsletter		
Beck Cleaning		360
Festive Costs	£101.56	219.43
Grants	£1,016.40	1125
Payroll Costs	£162.00	135
Fees/misc		
Bank Charges	£141.88	97
VAT	£708.68	765.95
	£6,833.33	6645.66