

Smaller authority name: **Holcombe Rogus Parish Council**

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

NOTICE	NOTES
<p>1. Date of announcement <u>28th May 2024</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Mrs Leslie Findlay (Parish Clerk)</u> <u>clerk@holcomberogus-pc.gov.uk</u> <u>01884 820424</u></p> <p>commencing on (c) <u>Monday 3 June 2024</u></p> <p>and ending on (d) <u>Friday 12 July 2024</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) <u>Leslie Findlay Parish Clerk</u> <u>/RFO</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

Annual Internal Audit Report 2023/24

HOLCOMBE ROGUS PARISH COUNCIL

www.holcomberogus-pc.gov.uk

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. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

29/02/2024 08/04/2024

DD/MM/YYYY

Name of person who carried out the internal audit

Paul Russell

Signature of person who carried out the internal audit

Date

08/04/2024

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

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

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

HOLCOMBE ROGUS PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

*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:

25/04/2024

and recorded as minute reference:

April Minutes item 4.9.7

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

Chair

Clerk

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
✓	

www.holcomberogus-pc.gov.uk

Section 2 – Accounting Statements 2023/24 for

HOLCOMBE ROGUS PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	67,790	33,023	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	11,500	11,615	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	35,641	8,375	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	3,263	4,191	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	78,645	27,387	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	33,023	21,435	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	33,023	21,435	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	46,518	47,198	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the

Date

02/01/2024

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

25/04/2024

as recorded in minute reference:

April Minutes 4.9.8

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

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment account Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 which are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unrepresented should be entered as negative figures.

Name of smaller authority: **HOLCOMBE ROGUS PARISH COUNCIL**

County area (local councils and parish meetings only): **DEVON**

Financial year ending 31 March 20xx

Prepared by (Name and Role): **Clerk/RFO Mrs leslie J Findlay**

Date: **01/04/2024**

	£	£
Balance per bank statements as at 31/3/xx:		
Current Account	50.0	
Business Reserve Account	23,576.4	
Playarea Account	-	
		23,626.4
Petty cash float (if applicable)		-
Less: any unrepresented cheques as at 31/3/xx (enter these as negative numbers)		
Payment voucher 57	item 1	(2,171.27)
Payment voucher 58	item 2	(20.00)
	item 3	
	item 4	
[add more lines if necessary]	item 5	
	item 6	
	item 7	
	item 8	
		(2,191.27)
Add: any un-banked cash as at 31/3/xx		
		-
Net balances as at 31/3/2024(Box 8)		<u>21,435.1</u>

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2022/23 £	2023/24 £	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	67,790	33,023				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	11,500	11,615	115	1.00%	NO		
3 Total Other Receipts	35,641	8,375	-27,266	76.50%	YES		explanation attached
4 Staff Costs	3,263	4,191	928	28.44%	YES		Clerk wages brought in line with NALC guidelines . SCP 13LC1 (13-17) Increase of £928.00
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	78,645	27,387	-51,258	65.18%	YES		
7 Balances Carried Forward	33,023	21,435				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	33,023	21,435				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments	46,518	47,198	680	1.46%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 3 VARIANCES HOLCOMBE ROGUS PARISH COUNCIL AUDIT 2023/24

<u>ITEM</u>	<u>22/23</u>	<u>23/24</u>	<u>VARIANCE</u>
Interest	137.47	399.61	-262.14
Playpark funding	16868.58	0.00	16868.58
P3 grant	160.00	0.00	160.00
vat	11610.23	544.42	11065.81
Misc	0.00	150.00	-150.00
Solar Fund	6864.64	7280.91	-416.27
TOTAL	35640.92	8374.94	<u>27265.98</u>

**BOX 6 HOLCOMBE ROGUS PARISH COUNCIL AUDIT
23/24**

ITEM	22/23	23/24	VARIANCE	COMMENTS
Insurance	603.77	549.98	53.79	
Playpark equipment	68076.00	749.80	67326.20	playpark finished last year
playpark - litterbin	312.00	312.00	0.00	
playpark - grass cutting	659.57	659.57	0.00	
playpark hedge cutting	0.00	396.00	-396.00	not done last year
playpark - inspections	864.00	1209.60	-345.60	increase by MDDC
playpark - miscellaneous	60.78	187.66	-126.88	
playpark signs	516.00	0.00	516.00	
playpark official opening	102.05	0.00	102.05	
Village Hall rent	170.00	170.00	0.00	
External audit	240.00	378.00	-138.00	
Internal audit	450.00	338.00	112.00	
Memberships	664.01	800.85	-136.84	price increases
training	144.00	144.00	0.00	
DPO Service	120.00	120.00	0.00	
Website	383.70	773.70	-390.00	bi annual .gov invoice and health check
DCC verges	457.45	492.67	-35.22	
strimming in village	287.00	294.00	-7.00	
Defibrillator costs	203.20	301.60	-98.40	
Jubilee celebrations	500.96	0.00	500.96	
Solar Fund grant	1643.04	837.82	805.22	less demand from the Solar Fund this year
Village Hall grant	1500.00	1500.00	0.00	
parish maintenance	76.49	0.00	76.49	
donations	145.00	150.00	-5.00	
Clerk/Cllr expenses	465.64	461.77	3.87	
P 3	0.00	715.00	-715.00	
Streetlights	0.00	15000.00	-15000.00	contribution to DCC for new streetlights in village

Coronation celebrations	0.00	638.92	-638.92
SCRIBE health check	0.00	58.80	-58.80
uncontested election	0.00	147.35	-147.35
TOTALS	78644.66	27387.09	51257.57