

This form is only for use by smaller authorities subject to a review and should not be published on your website

Name of smaller authority: **Holcombe Rogus Parish Council**

County Area (local councils and parish meetings only): **Devon**

Commencing on Monday 3rd June 2024

and ending on Friday 12th July 2024

We have suggested the following dates: Monday 3 June – Friday 12 July 2024 The latest possible dates that comply with the statutory requirements are Monday 1 July – Friday 9 August 2024.)

Signed: [Signature]
Role: RFO/Parish Clerk

Role: RFO/Parish Clerk

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 | 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 |
| | | | ✓ |

*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

Annual Internal Audit Report 2023/24

Holcombe Rogus Parish Council

http://www.holcomberogus-pc.gov.uk/Home_2112.aspx WEBSITE 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) 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).

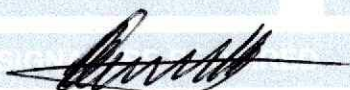
Date(s) internal audit undertaken

29/02/2024 08/04/2024

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 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 cashbook 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) | | ✓ | |
| 11b. Disclosure note re Trust funds (including charitable) | | | ✓ |

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

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

[Signature]
02/04/2024

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

[Signature]

Holcombe Rogus Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

| | | | |
|----------|---|-----------|------------------|
| A | Bank Reconciliation at 31/03/2024 | | |
| | Cash in Hand 01/04/2023 | | 33,023.25 |
| | ADD Receipts 01/04/2023 - 31/03/2024 | | 19,989.94 |
| | SUBTRACT Payments 01/04/2023 - 31/03/2024 | | 53,013.19 |
| | Cash in Hand 31/03/2024 (per Cash Book) | | 31,578.09 |
| B | Cash in Hand 31/03/2024 (per Cash Book) | | 21,435.10 |
| | Cash in hand per Bank Statements | | |
| | Petty Cash 30/09/2022 | 0.00 | |
| | Nat West Business current 27/03/2024 | 50.00 | |
| | Nat West Business Reserve Accou 27/03/2024 | 23,576.37 | |
| B | Nat West Playarea Account 01/03/2024 | 0.00 | |
| | | | 23,626.37 |
| | Less unrepresented payments | | 2,191.27 |
| | | | 21,435.10 |
| | Plus unrepresented receipts | | |
| B | Adjusted Bank Balance | | 21,435.10 |
| | | | |
| | A = B Checks out OK | | |

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 | | explanation attached |
| 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 and | 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 |