

Certificate of Exemption – AGAR 2022/23 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 2023, 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 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

Pilton Parish Council

certifies that during the financial year 2022/23, 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 2022/23: **£15,084**

Total annual gross expenditure for the authority 2022/23: **£16,219**

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 2019
- In relation to the preceding financial year (2021/22), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 2023.

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

Signed by the Responsible Financial Officer Date

 19 Jun 2023

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

19 Jun 2023

Signed by Chairman Date

 19 Jun 2023

as recorded in minute reference:

23-09-52a

Generic email address of Authority

clerk@piltonparishcouncil.org

Telephone number

01749 938104

*Published web address

<https://www.piltonparishcouncil.org/financial-information>

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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

Pilton Parish Council

<https://www.piltonparishcouncil.org/>

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2021/22 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).

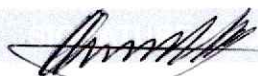
Date(s) internal audit undertaken

13/06/2023

Name of person who carried out the internal audit

Paul Russell

Signature of person who carried out the internal audit



Date

15/06/2023

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

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

INTERNAL AUDIT CHECKLIST

Council: Pilton Parish Council

Date: 13th June 2023

Appropriate accounting records have been properly kept throughout the year AND Periodic bank account reconciliations were properly carried out during the year		
REVIEW	COMMENT	Action Required
Ensure the correct roll forward figures of the prior year's cashbook balances to the new financial year.	All in order. This is to be restated from £19,118 to £19,197.	
Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained.	Samples checked and correct.	
Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members.	Reconciliations have been undertaken but information provided in the minutes does not include bank statement information.	Recommend that a quarterly bank reconciliation is presented to Council indicating its balances as at 30 th June, 30 th September, 31 st December and 31 st March.
Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8.	The accounts records indicate that a complete review has been undertaken and initial balances have been restated.	
Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.	Authority has balances of approximately £18k at year end. No investment policy required.	

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.		
REVIEW	COMMENT	Action Required
Review the procedures in place for acquisition of formal tenders and quotes, ensuring they	Financial Regulations are available on website and up to date. May 2023 minutes	Recommend that the policies state £30,000 including VAT.

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.

REVIEW	COMMENT	Action Required
are in line with the SOs and FRs which should be based on the latest version.	include amendments to the contracts element from £25k to £30k inc. VAT. Standing Orders are available on the website and up to date having been amended in May 2023.	
Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents)	All in order. Limits are consistent and Contracts Finder requirements outlined for contracts over £30,000.	
Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods/services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation.	Expenditure considered by Full Council and properly minuted. Cheques are signed by 2 of the Council's 3 signatories. Risk Management states: Administered by the RFO. Cheques require 2 of 3 signatories to sign. Up to £500 BACs or Cheque approved by Chair and Clerk (V Chair if Chair unavailable). Over £500 approved at Full Council. BACs payments over £500 requiring immediate payment - approved by email to the signatories.	
Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments.	Appropriate segregation is in place.	
Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements	VAT claimed annually and is correct.	
Where debit / credit cards are in use, establish the total monthly and individual	Not in use.	

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.		
REVIEW	COMMENT	Action Required
transaction limits and ensure appropriate controls over physical security and usage of the cards are in place		

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		
REVIEW	COMMENT	Action Required
Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc.	A Risk Register is now in place and was adopted in May 2023. It requires further work but is a good start bearing in mind Council did not previously have a Risk Register in place.	Continue to update and expand the Risk Register
Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security.	Insurance policy is in place. BHIB provide insurance. The Council has deleted the pavilion from its Asset Register.	Recommend that Council reviews the inclusion of insuring the pavilion as part of its insurance cover. As Council does not own the pavilion it should remove the insurance cover from its insurance schedule and consider giving a grant to help the Trust meet the cost of insuring building and contents. This should come out cost neutral.
Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation.	Council is not responsible for any play areas although is custodian trustee of the playing fields.	
Review the effectiveness of internal control carried out by the authority.	This is covered by Financial Regulations.	Consider developing a separate Internal Controls document.

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

REVIEW	COMMENT	Action Required
Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable.	All in order and minutes checked.	Recommend that Council “resolves” to set its precept. The precept is a tax and Council should always RESOLVE to approve... and agree the setting of the precept by a vote.
Ensure that current year budget reports are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances.	Budget report has been developed and published on the website.	
Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances.	No budget reports appear to be in place so Members are not aware of budget expenditure to date. An end of year budget monitoring report is produced as part of the accounts.	Recommend that budget reports are provided to Members at least quarterly.
Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process	No specific earmarked reserves identified.	Recommend that Council considers setting up earmarked reserves to help fund future projects.
Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the public record of precepted amounts .	All in order.	

Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.

REVIEW	COMMENT	Action Required
Review “Aged debtor” listings to ensure appropriate follow up action is in place.	None identified. One cheque cancelled	
Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.	N/A	

Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.

REVIEW	COMMENT	Action Required
Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates)	Burial records are maintained. Fees have not been reviewed since 1 st April 2018. Cemetery regulations are in place and forms are available on the website.	Recommend that burial fees are reviewed.
Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised.	N/A	
Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time.	No leases identified.	
Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income.	Appropriate controls are in place.	
Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked.	All in order. Precept received on time and other income received regularly.	

Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

REVIEW	COMMENT	Action Required
A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc	N/A. Petty cash is not used.	

Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		
purchases. Consequently, a “Not covered” response is frequently required in this area.		
Review the systems in place for controlling any petty cash and also cash floats (used for bar, catering, etc).	N/A	
Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held.	N/A	
Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held.	N/A	
Ensure that VAT is identified wherever incurred and appropriate.	N/A	
Physically check the petty cash and other cash floats held.	N/A	
Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till “Z” total readings.	N/A	

Salaries to employees and allowances to members were paid in accordance with the authority’s approvals, and PAYE and NI requirements were properly applied.		
REVIEW	COMMENT	Action Required
Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract.	Clerk is provided with a contract.	
Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability	No member allowances paid.	
Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC	All in order. Payments to HMRC identified on monthly expenditure reports.	

Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.		
scale or hourly rate, if off-scale, and also with the contracted hours.		
Ensure that appropriate tax codes are being applied to each employee.	All in order.	
Where free or paid for software is used, ensure that it is up to date.	All in order. HMRC software in use.	
For the test sample of employees, ensure that tax is calculated appropriately.	All in order.	
Check the correct treatment of Pension contributions	No pension scheme in place.	
For NI, ensure that the correct deduction and employer's contributions are applied: NB. The employers' allowance is not available to councils but may be used by other authorities	All in order.	
Ensure that the correct employers' pension percentage contribution is being applied	All in order.	
Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.	All in order.	

Asset and investment registers were complete and accurate and properly maintained. This section/assurance includes loans to or by the authority		
REVIEW	COMMENT	Action Required
Tangible Assets		
Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net	All in order. The asset register is updated annually. Recently updated and approved by Council. A number of assets not belonging to the Council or written off have been removed.	Variance explanation will be required for external audit.

Asset and investment registers were complete and accurate and properly maintained. This section/assurance includes loans to or by the authority		
REVIEW	COMMENT	Action Required
of VAT and removing any disposed of or no longer serviceable assets.		
Physically verifying the existence and condition of high value, high risk assets may be appropriate.	Not covered.	
The register should identify for each asset the purchase cost and, if practicable, the replacement/insured cost, the latter being updated annually and used to assist in forward planning for asset replacement.	Asset Register is in place. Assets are stated at cost with replacement costs included in register.	Recommend that further work is carried out on the asset register to ensure that it is fully accurate.
Additions and disposals records should allow tracking from the prior year to the current.	No disposal of assets identified during the financial year. A number of assets have been written off.	
Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals.	All in order.	
Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or “self-insured” by the Authority.	All in order.	
Fixed asset investments:		
Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the “Investment Strategy” and reported as Assets in the AGAR at section 2, line 9.	N/A	
Borrowing & Lending:		
Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired	N/A	

Asset and investment registers were complete and accurate and properly maintained. This section/assurance includes loans to or by the authority		
REVIEW	COMMENT	Action Required
Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt.	N/A	
Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5	N/A	
Ensure that the outstanding loan liability as at 31 st March each year is correctly recorded in the AGAR at section 2, line 10 (value should be verified via the DMO website)	N/A	
Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt.	N/A	

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.		
REVIEW	COMMENT	Action Required
To ensure that the financial detail reported at section 2 of the AGAR reflects the detail in the accounting records maintained for the financial year.	All in order.	
Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and	N/A	

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.		
Expenditure basis to facilitate budget reporting in that vein.		
Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end.	All in order.	

If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.		
REVIEW	COMMENT	Action Required
<p>Ensure that, all relevant criteria are met (receipts and payments each totalled less than £25,000)</p> <ul style="list-style-type: none"> the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline that it has been published, together with all required information on the Authority's website and noticeboard 	Council is exempt.	Website is well maintained and the basic policies have been uploaded.

The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation.		
REVIEW	COMMENT	Action Required
Review the Authority's website ensuring that all required documentation is published in accordance with the relevant legislation.	<p>All in order. Website has comprehensive information uploaded.</p> <p>Previous AGAR information only goes back 2 years. Requirement is 5 years so Box L in the internal audit report has had to be ticked No.</p>	Identify previous AGAR submissions and upload on to the website.

The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.		
REVIEW	COMMENT	Action Required
Examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection.	Not yet been completed.	Send a copy of the notice once completed.
Check whether council has minuted the relevant dates at the same time as approving the AGAR	Awaiting Council meeting in June 2023 .	Ensure that both the accounting statement and the governance statement are minuted and resolved separately.

The authority complied with the publication requirements for the prior year AGAR.		
REVIEW	COMMENT	Action Required
Ensure that the statutory disclosure/publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR.	Previous AGAR information only goes back 3 years. Requirement is 5 years so Box L in the internal audit report has had to be ticked No.	Recommend that previous AGAR information is identified and uploaded on to the website. Current information only goes back to 2020/21.

Trust funds (including charitable) - the Council met its responsibilities as a trustee		
REVIEW	COMMENT	Action Required
Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements	N/A	
That the council is the sole trustee on the Charity Commission register	N/A	
That the council is acting in accordance with the Trust deed	N/A	
That the Charity meetings and accounts recorded separately from those of the council.	N/A	

Trust funds (including charitable) - the Council met its responsibilities as a trustee		
REVIEW	COMMENT	Action Required
Review the level and activity of the charity and where a risk based approach suggests such, review the Independent Examiners report .	N/A	

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Pilton Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<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:

19 Jun 2023

and recorded as minute reference:

23-09-52c

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

Chairman

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
		✓

<https://www.piltonparishcouncil.org/financial-information>

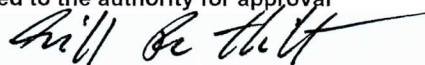
Section 2 – Accounting Statements 2022/23 for

Pilton Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	15,625	Restated 19,197	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	11,330	14,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,764	1,084	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	5,863	7,978	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	4,738	8,241	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	19,118	18,062	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 22-23 19,118	18,062	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	N/A	26,070	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
For Local Councils Only	Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)			✓ The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



19 Jun 2023

Date

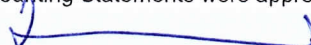
I confirm that these Accounting Statements were approved by this authority on this date:

19 Jun 2023

as recorded in minute reference:

23-09-52d

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



Explanation of variances – pro forma

Name of smaller authority: **Pilton Parish Council**

County area (local councils are): **Somerset**

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;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	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	15,625	19,197				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	Opening balance restated - previously £79 understated
2 Precept or Rates and Levies	11,330	14,000	2,670	23.57%	YES		Precept increased to cover inflation and expected Election costs
3 Total Other Receipts	2,764	1,084	-1,680	60.78%	YES		Burial Ground income reduced by £1700.
4 Staff Costs	5,863	7,978	2,115	36.07%	YES		Clerk Salary increased to £6688 from £5863 - an increase of £824 -. Groundsman and burial admin not included in previous a/cs as part of salary costs - £785. HMRC payment for previous yr £340 21/22. £150 erroneous extra payment to HMRC. Erroneous o'pymt of £15
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,738	8,241	3,503	73.93%	YES		Sundry payments increased by £1245; Burial Ground maint. increased by £538; Additional costs of Election fees and Coronation Event £2457; Insurance increase by £54. Offset by £200 lower grant payments; £324 burial ground salaries included in salaries above and £79 overstated balance 21/22.
7 Balances Carried Forward	19,118	18,062			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	19,118	18,062				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments an	1	26,070	26,069	2606900.00%	YES		Asset Register reviewed 2023
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Reserve 1			
Reserve 2			
Reserve 3			
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
			0
General reserve	18062		18062
Total reserves (must agree to Box 7)			<u><u>18062</u></u>

Pilton Parish Council
Accounts to 31 March 2023

	2021/22	Final Account	AGAR entry	2022/23	Restated
Opening Balances 1 April					
Treasurers Account	15,624.74			15,543.29	
Business Bank Instant				3,654.19	
		15,624.74	15,625		19,197.48
Receipts					
Precept	11,330.00		11,330	14,000.00	
Bank Interest	0.70		2,764	6.93	
Burial fees	2,200.00			500.00	
VAT				177.25	
Playing Field Insurance	334.82			400.00	
	13,865.52			15,084.18	
Total Receipts		13,865.52	14,094		15,084.18
Payments					
Clerk salary	5,364.20		5,863	5,684.08	
HMRC				1,625.00	
Working from home				-	
Clerk expenses				31.00	
Office costs				53.69	
Web Hosting				670.12	
Insurance	935.73			990.00	
Internal Audit				-	
External Audit				-	
Payroll				339.60	
Meeting costs				324.50	
Environment initiatives				-	
LCNs				-	
Subscriptions				535.10	
Training				397.00	
Election reserves				-	
Events				85.00	
Parish Plan				-	
Sundries	1,670.66		4,738	-	
ASBOs				-	
Maintenance reserves				-	
Assets				479.99	
General Reserves				-	
	7,970.59	7,970.59		11,215.08	11,215.08
Burial Ground					
Burial Secretary salary	494.50			129.90	
Burial Ground IT				-	
Burial Groundsman	499.08			539.48	
Maintenance	340.60			878.20	
Mower reserves				-	
	1,334.18	1,334.18		1,547.58	1,547.58

Projects					
Projects	-			-	
Election Fees				1,679.84	
Coronation				776.90	
Grants	1,200.00			1,000.00	
Defibrillator to reserves	-			-	
Defibrillator	-			-	
	1,200.00	1,200.00	10,601	3,456.74	3,456.74
Total Payments		10,504.77	10,601		16,219.40
Closing Balances		18,985.49	19,118		18,062.26
Represented by					
Bank Account Balances 31 March					
Treasurer's Account	17,444.22			14,444.44	
Outstanding cheques	- 1,900.93			- 43.30	
Business Bank Instant	3,655.14			3,661.12	
		19,198.43	19,118		18,062.26

Signed

Chair

RFO

Date

[Handwritten Signature]
3 May 23