

GUILDEN MORDEN PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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

NOTICE	NOTES
<p>1. Date of announcement 29/06/2023 (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 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) The Parish Clerk, 01954 210241, clerk@guildenmorden.gov.uk</p> <p>_____</p> <p>_____</p> <p>commencing on (c) <u>Monday 3 July 2023</u></p> <p>_____</p> <p>and ending on (d) <u>Friday 11 August 2023</u></p> <p>_____</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) Gail Stoehr - Clerk</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>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 3-14 July 2023 for 2022/23 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

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Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
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 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- 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.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
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', has an explanation been published?		
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 Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

***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

Annual Internal Audit Report 2022/23

GUILDEN MORDEN PARISH COUNCIL

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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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

14-06-2023 /MM/YYYY DD/MM/YYYY

JACOBIE WILSON CANABS LTD

Signature of person who carried out the internal audit

SIGNATURE

Date 14-06-2023

***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).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

GULDEN MORDEN 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	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

15/05/23

and recorded as minute reference:

MINUTE REFERENCE 6.8.

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

Chairman

[Signature] REQUIRED

Clerk

[Signature] REQUIRED

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Section 2 – Accounting Statements 2022/23 for

GILDEN MORDEN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	124,588	137,317	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	34,123	37,808	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	12,459	13,821	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	4,986	5,245	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	28,867	45,921	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	137,317	137,780	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	137,317	137,780	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	446,125	444,666	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

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

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

SIGNATURE REQUIRED

Date

03/05/2023

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

15/05/2023

as recorded in minute reference:

MINUTE REFERENCE 6.10

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

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2022/23

In respect of

GULDEN MORDEN PARISH COUNCIL

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

GUILDEN MORDEN PARISH COUNCIL CASH BOOK RECONCILIATION
FY ENDING 31 MARCH 2023

Reconciliation from cash book

B/F Bank & cash	£137,316.59	Payments (excl transfers)	£51,165.78
Receipts	£51,628.96	C/F	£137,779.77
	<u>188945.55</u>		<u>188945.55</u>
BALANCE B/F	£137,316.59	Unity Trust Bank Current Acc	41655.35
RECEIPTS (REC @ BANK)	£51,628.96	Unity Trust Bank Savings	0.00
PAYMENTS (REC @ BANK)	-£51,165.78	Barclays Business Premium Account	17051.43
BALANCE AT BANK	£137,779.77	Cambridge & Counties Account	79072.99
RECEIPTS O/S @ BANK	£0.00	O/S @ BANK	£0.00
PAYMENTS O/S @ BANK	£0.00	C/F	<u>£137,779.77</u>
TOTAL C/F	£137,779.77		

LG80w

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3/5/23




15/5/23

GUILDEN MORDEN PARISH COUNCIL		PAYMENTS														RESERVES				
Date	Chq #																			
		O/S AT BANK END FY 2022																		
		SALARIES														0.00				
		TOTAL OUTSTANDING FY2022														0.00				
21/03/2022		SALARIES	5244.71																	
21/03/2022		LGS SERVICES	160.13																	
21/03/2022		LGS SERVICES	92.83																	
21/03/2022		BUCHAN	11.55																	
21/03/2022		ROB'S MOBILE GARDEN MACHINERY	343.53																	
21/03/2022		VILLAGE HALL	101.00																	
21/03/2022		CARTER JONAS	176.00																	
21/03/2022		DOMAIN NAME RENEWAL	72.00																	
21/03/2022		CRAFT RENT	60.00																	
21/03/2022		CEMETERY WATER	105.71																	
27/04/2022		STREETLIGHT ELECTRICITY	28.94																	
16/05/2022		PLAYSAFETY LTD	130.20																	
16/05/2022		BUCHAN	251.75																	
16/05/2022		BUCHAN	103.67																	
16/05/2022		BUCHAN	503.52																	
16/05/2022		CAPALC	423.53																	
16/05/2022		GM VILLAGE HALL	43.00																	
16/05/2022		GM VILLAGE HALL	84.00																	
16/05/2022		ICOM	95.00																	
16/05/2022		NOTARY JONES	150.00																	
16/05/2022		VILLAGE GREEN LEGAL FEES	900.00																	
16/05/2022		NOTARY JONES	284.27																	
16/05/2022		CEMETERY WATER	195.50																	
16/05/2022		ADMIN SUPPORT APR 22	930.60																	
16/05/2022		LGS SERVICES	783.26																	
27/05/2022		STREETLIGHT ELECTRICITY	25.44																	
30/06/2022		DD UNITY TRUST	18.00																	
11/07/2022		HORNE BUILDERS	445.00																	
11/07/2022		WHEELS FOR MARTINS FRIENDS	300.00																	
18/07/2022		PARISH COUNCIL WEBSITES	288.00																	
18/07/2022		BUCHAN	1203.72																	
18/07/2022		SCDC	135.00																	
18/07/2022		EASTERN TREE SURGERY	4326.00																	
18/07/2022		LGS SERVICES	721.00																	
18/07/2022		ADMIN SUPPORT MAY 22	1014.65																	
18/07/2022		LGS SERVICES	910.25																	
18/07/2022		MAALTON	142.00																	
18/07/2022		BUCHAN	412.51																	
18/07/2022		PETER WRIGHT ELECTRICAL	1495.14																	
18/07/2022		S LITTLEFAIR	495.00																	
21/07/2022		MOBILE WARDEN SCHEME	1000.00																	
21/07/2022		GRANT FEE	6.00																	
21/07/2022		MOBILE WARDEN SCHEME	4.00																	
30/09/2022		WRIGHTS MOWER SERVICE	420.00																	
30/09/2022		DD UNITY TRUST	18.00																	
17/10/2022		BUCHAN	1049.04																	
17/10/2022		CANALS	118.75																	
17/10/2022		INTERNAL AUDIT	523.03																	
17/10/2022		GALLAGHER	1030.12																	
17/10/2022		CRAFT RENT	350.00																	
17/10/2022		EXTERNAL AUDIT	240.00																	
17/10/2022		PKF LITTLEJOHN	918.91																	
17/10/2022		LGS SERVICES	904.63																	
17/10/2022		LGS SERVICES	911.99																	
17/10/2022		ADMIN SUPPORT SEPT	1138.13																	
17/10/2022		BUCHAN	503.52																	
21/11/2022		GRASSCUTTING OCT	922.57																	
21/11/2022		ADMIN SUPPORT - OCT 22	120.00																	
21/11/2022		PARISH ONLINE	264.00																	
21/11/2022		GM VILLAGE HALL	334.08																	
21/11/2022		P WRIGHT ELECTRICAL	169.71																	
31/03/2023		TRUSTEE	816.27																	
31/03/2023		LGS SERVICES	816.27																	
31/03/2023		ADMIN SUPPORT DEC 22	35.00																	
31/03/2023		DPA REGISTRATION	35.00																	
20/03/2023		BUCHAN	328.06																	
20/03/2023		BUCHAN	232.07																	
20/03/2023		CRAFT RENT	350.00																	
20/03/2023		CARTER JONAS	350.00																	
20/03/2023		BUCHAN	394.56																	
20/03/2023		LGS SERVICES	947.22																	
20/03/2023		LGS SERVICES	918.13																	
20/03/2023		TOWN AND COUNTRY	4500.00																	
20/03/2023		CAPALC	50.00																	
20/03/2023		TRAINING	60.00																	
20/03/2023		CAPALC	18.00																	
31/03/2023		UNITY TRUST	0.00																	
		SERVICE FEE	0.00																	
		TOTAL PAYMENTS	51165.78																	
		O/S AT BANK																		
		SALARIES	0.00																	
		TOTAL O/S	0.00																	

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15/5/23

GUILDEN MORDEN PARISH COUNCIL - ASSETS REGISTER							
Location	Asset	Quantity	Date Purchased	Description	S/N	FY 2022	FY 2023
Around Village	Waste Bins	5				£250.00	£250.00
Around Village	Dog Bins	5	purchased 2001	Dubbs Knoll, Thompsons Meadow & Church St		£250.00	£250.00
Ashwell Rd	Seat	1		Rec. Plastic		£500.00	£500.00
Rec Lockup	Plastic Bollards	7	31/03/2003	donated filcris		£700.00	£700.00
Nr Pump	Plastic Bollards	2				£200.00	£200.00
Rec Ground Car Park	Collapsable Bollard & Lock	1	05/05/2021	Collapsable Bollard		£125.88	£125.88
Rec Ground Car Park	Collapsable Bollard & Lock	1	08/08/2021	Collapsable Bollard		£125.88	£125.88
Rec Lockup	A0 Notice Board	2		Grey with no legs			
Rec Lockup	A0 Notice Board	7		Grey with synthetic wooden legs			
Village Hall loft?	Village Sign Mould	1				£250.00	
Cemetery	Shed	1				£1,416.13	£1,416.13
Cemetery	Seats	4	one donated 2007	Plaques Lilley, Barrett & Balfour		£1,600.00	£1,600.00
Cemetery	Bench	1	donated 2021	Scots Stow donator MacKay		£399.00	£399.00
Cemetery	Lych Gate	1				£1,888.13	£1,888.13
Cemetery	Fencing			Iron Railings		£1,000.00	£1,000.00
Cemetery	Posts & Wire			New Extension		£850.00	£850.00
Cemetery	Notice Board	1	donated 2003	Filcris		£300.00	£300.00
Cemetery	land					£1.00	£1.00
Geoff Harper	P.C. Maps					£200.00	£200.00
Church	Parish Chest	1				£250.00	£250.00
Church St./Lane	Village Sign	1		Sign/ Post & Base		£3,164.76	£3,164.76
Church St./Lane	Circular seat	1		Wooden		£1,977.96	£1,977.96
			purchased March 2006	8m Glassfibre flag pole & ground collar with Union Jack & St George flags			
Church St./Lane	Flag pole & 2 flags	1				£1,000.00	£1,000.00
Church St. & High St	Phone Box	2	Adopted 09/2010	Red BT Phonebox		£2,000.00	£2,000.00
Church St.	Grit Bin		19/06/2014	Leafield Grit Bin - Yellow		£170.00	£170.00
Connors Close	Salt Bin	1	23/01/2013	Leafield Salt Bin		171.00	171.00
Connors Corner	Seat			slatted with concrete ends		£400.00	£400.00
Trap Road	Seat	2		1992		£800.00	£800.00
Trap Road	Streelight	1	purchased Dec 2005	Philips SGs201 35w lantern & PEC	o/s #4	£850.00	£850.00
Churchyard	Post & Chains	8		Plastic Recycled NO Chains		£250.00	£250.00
Churchyard	War Memorial	1		Stone Cross		£3,000.00	£3,000.00
Churchyard	Wall	1		Perimeter to Road		£1,888.13	£1,888.13
Churchyard	Danarm 24" Mower	1	28/02/2014	LM5360HXA PRO	SN: 8231631 Code: 620455	£849.17	
Churchyard	Churchyard mower	1	29/09/2022				£420.00
Millennium sundial				concrete with brass dial		£1,500.00	£1,500.00
Craft	Gates & Posts	2 + 4		Wooden		£400.00	£400.00
Craft	Gate & post & rail fencing	1	purchased Oct 2005	Wooden 5' five bar field gate & 16.5m post & rail fencing		£450.00	£450.00
Various locations	No dog fouling signs	12		with posts purchased May 2011 Algar		£700.00	£700.00
Dubbs Knoll Rd	Parish Pump	1		Incl. Fence/Stonework		£1,582.34	£1,582.34
Dubbs Knoll Rd	Bus Shelter	1	FY2015	Littlethorpe		£8,000.00	£8,000.00
Foxhill	Bus Shelter	1		Wooden		£3,776.34	£3,776.34
Fox Hill	Seat	1		F.W.Murfitt 1989		£500.00	£500.00
High Street	Seat	1				£500.00	£500.00
VH Shed	Fuel Can	1		10Litre		£25.00	£25.00
VH Shed	Strimmer/brush blade	1		Kawasaki TG33 - 14 - SG8 0JL Husvarna 235R with blade, goggles etc	31722	£318.27	£318.27
VH Shed	Strimmer	1	16/03/2006		20054400425	£318.27	£318.27
New Road	Footway light	1	purchased Dec 2005	Philips SGs201 35w lantern & PEC	opp #2	£850.00	£850.00
Pound Green	Seat	1		A. Worboys		£500.00	£500.00
Pound Green	Land	1				£1.00	£1.00
Recreation Grd	Waste Bins	8	purchsd Sept 2020	Gasdon Topsy		£1,287.12	£1,287.12
Recreation Grd	Waste Bins	1	purchased March 202	Gasdon Topsy Nr Nets		£174.13	£174.13
Recreation Grd	Container	1		Green 10' x 8'		£300.00	£300.00
Recreation Grd	Line marker	1				£200.00	£200.00
Recreation Grd	Goal Posts	4		2 Old Rec / 2 New Rec		£600.00	
Recreation Grd	Seats	9		Various		£5,098.09	£5,098.09
Recreation Grd	Picnic Table	1	donated fy 20				

LG 800 Rfo 3/5/23  15/5/23