

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	Bleadon Parish Council
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I confirm that there are no conflicts of interest with BDO LLP.

I confirm the following conflicts of interest (please detail below):

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This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
21 <sup>st</sup> June 2023	366.9

Signed (Clerk/RFO)

Print Name

  
Liz Shayler

Signed (Chair)

Print Name

  
Mary Sheppard

MARY SHEPPARD

# 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 <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2023</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2022/23

BLEADON PARISH COUNCIL AUTHORITY

ENT blendonparishcouncil.co.uk PAGE ADDRESS

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. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 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).		✓	
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> 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

FEB 2023 Y 09/06/2023 DD/MM/YYYY

Name of person who carried out the internal audit

BRIODGET. C. BOWEN IFC A TOR

Signature of person who carried out the internal audit

Bridget Bowen

REQUIRED

Date

09/06/2023

\*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).

# ANNUAL INTERNAL AUDITOR'S REPORT

Year ended 31 March 2023

Bleadon Parish Council

<b>Objective</b>	<b>Explanation</b>
<b>A</b>	Bills for payment schedules were inaccurate until February 2023 and did not correspond with payments made. Payments were made before being approved by the Parish Council. Spend was agreed at meetings without an appropriate agenda item. Invoices were not sent out or were incorrect. Debts to Council were not consistently followed up. Several payments were made twice, credit balances were paid by mistake. Earmarked reserves remained not understood or incorrectly allocated until March 2023.
<b>B</b>	Until March 2023, bank reconciliations, whilst produced, were not presented to Council quarterly as stated in the Councils Financial Regulations. Bank Reconciliations produced were incorrect.
<b>D</b>	The Council did not monitor actual income and expenditure against budget throughout the year. Earmarked reserves remained not understood or incorrectly allocated until March 2023.
<b>E</b>	Advertising and allotment income that was due to the Council was not properly invoiced and debts owed were not followed up.
<b>F</b>	No petty cash held
<b>H</b>	The fixed asset register included assets that it transpired do not belong to the C
<b>O</b>	No separate trustee meetings have been held since February 2022. The trustee expenditure was not kept separate, and the play equipment funding was sourced and added without permission from the Trust. The Coronation Hall, where the Parish Council is Custodian Trustee, was included on the Asset Register. These matters have all been corrected. The 2022 Annual Return was filed 6 days late. There is a Trustee meeting scheduled for June 2023.
<b>I</b>	Until March 2023, bank reconciliations, whilst produced, were not presented to Council quarterly as stated in the Councils Financial Regulations. Bank Reconciliations produced were incorrect.
<b>K</b>	The authority did not certify itself as exempt from limited assurance review in 2021/22
<b>M</b>	The notice was published for the period of elector rights to be between the 13th of June and the 22nd of July 2022. Inadequate arrangements were made for an elector to exercise their rights. After a complaint to the External auditor was upheld, the exercise of public rights was readvertised (26th July - 5th August). Whilst another opportunity was given to view the accounts the arrangements made for the elector to inspect documents were again inadequate.

# ANNUAL INTERNAL AUDITOR'S REPORT

Year ended 31 March 2023

Bleadon Parish Council

<b>Objective</b>	<b>Explanation</b>
<b>O</b>	No separate trustee meetings have been held since February 2022. The trustee expenditure was not kept separate, and the play equipment funding was sourced and added without permission from the Trust. The Coronation Hall, where the Parish Council is Custodian Trustee, was included on the Asset Register. These matters have all been corrected. There is a Trustee meeting scheduled for June 2023.

Bridget.C.Bowen FCA  
Internal auditor

09-Jun-23

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 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.		✓	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.		✓	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.		✓	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.		✓	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.		✓	responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
		✓	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

**\*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:

21/06/2023

and recorded as minute reference:

366.10

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

Chairman

W. E. Heppard

Clerk

ONSLEY

www.bleadonparishcouncil.co.uk

# Annual Governance Statements

## **1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.**

No – Until February 2023, bills for payment schedules were inaccurate and did not correspond with payments made. Payments were made before being approved by the Parish Council. Spend was agreed at meetings without an appropriate agenda item. Invoices sent out were incorrect / not sent. Debts to Council were not consistently followed up. Several payments were made twice once by BACs and once by cheque, resulting in slightly inflated payments and receipts. Earmarked reserves remained not understood or incorrectly allocated until March 2023.

## **2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.**

No – Until March 2023, bank reconciliations, whilst produced, were not presented to Council quarterly as stated in the Council's Financial Regulations. Bank Reconciliations produced were incorrect. Not every receipt / payment was accompanied by documentation. Several payments were made twice once by BACs and once by cheque resulting in inflated payments and receipts. A regular contractor was overpaid throughout 2022/23 until February 2023. No financial information was publicly available on the Council's website, except for the AGAR (from November) and the first budget of the year. No internal audit reports were uploaded until February 2023.

## **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.**

No – Prior to February 2023 spend was agreed at meetings without an appropriate agenda item. No internal checks (except for the internal auditor) were in place. Transparency code best practice was not followed, and so no financial information was publicly available on the Council's website, except for the AGAR and the first budget of the year. No internal audit reports or regular budgets were uploaded until February 2023. VAT has been claimed twice for the first quarter of the year.

## **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.**

No – The notice was published for the period of elector rights to be between the 13<sup>th</sup> of June and the 22<sup>nd</sup> of July 2022. Arrangements were made for an objector to exercise their rights. A list of what the objector wished to see was sent in advance of the meeting. The objector met with the Chairman on the 12<sup>th</sup> of July 2022, but the Clerk as the Responsible Finance Officer (RFO) was not present. The Chairman was unable to answer the questions asked and not all the documentation requested was present. A further request to view the accounts on the 19<sup>th</sup> of July was refused. After a complaint to the External auditor was upheld the exercise of public rights was readvertised (26<sup>th</sup> July – 5<sup>th</sup> August). Whilst another opportunity was given to view the accounts there was no attendance from the Clerk / RFO and the pre-requested documentation was not present.



**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.**

No – Whilst there was adopted a financial risk assessment during 2022/23 it wasn't reviewed between May 2021 and March 2023. The council do not feel that they can say yes to this assertion as there were elements of the risk assessment which were not followed throughout the year.

**6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.**

Yes – Bridget Bowen is employed to undertake the Annual Internal Audit.

**7. We took appropriate action on all matters raised in reports from internal and external audit.**

No – No external audit reports existed for 2020/2021 & 2021/22 due to public challenge until May 2023. Internal audit exists. However, an email stream shows that the internal audit report received was only sent to the Parish Councillors 3 hours before the meeting when it was due to be considered, despite having been received over a week previously. The same recommendation from the internal auditor appears on internal audit reports since June 202, which was not resolved until February 2023.

The internal audit report received in March 2023 highlighted many concerns of which all except one have been resolved.

**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.**

Yes - We believe that we have identified any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, that may have a financial impact on this authority and have included them in the accounting statements.

**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.**

No – No separate trustee meetings have been held since February 2022. The trustee expenditure was not kept separate, and the play equipment funding was sourced and added without permission from the Trust. The Coronation Hall, where the Parish Council is Custodian Trustee, was included on the Asset Register.

## Section 2 – Accounting Statements 2022/23 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	78,501	64,189	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	50,000	54,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	7,935	18,286	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	24,099	21,001	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	48,148	57,949	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	64,189	57,525	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	64,189	57,525	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	RESTATED 62,966	69,451	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

09/06/2023

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

21/06/2023

as recorded in minute reference:

366.11

MINUTE REFERENCE

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

W. E. Sheppard  
SIGNED

## **Restatement of Box 9**

2021/22 it was reported as £869,194.

This box has been restated to £62,966

The difference is £806,228

The difference is mainly due to the following:

- The removal of the Coronation Hall from the register as the Parish Council is owners of the land but only custodian trustee of the buliding which is run by the Coronation Hall Management Committee and therefore it is not an asset of the Parish Council but of the Coronation Hall. £ 752,455.90
- The removal of the public toilets which were donated to the Parish Council and therefore go on the asset register at £1.

The entire fixed asset register was reviewed, and several other items were identified that had been omitted from the register in error. These have now been added and mainly consist of 9 tablets at £1773.00 and an additional projector £1116.69.

**Accounting statements 2022-23**

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance	Explanation required
	31-Mar-22	31-Mar-23				
1. Balances brought forward	78,501.00	64,189.00			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	50,000.00	54,000.00	4000	8%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required
3. (+) Total other receipts	7,935.00	18,286.00	10351	130%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	24,099.00	21,001.00	-3098	-13%	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.	No explanation required
5. (-) Loan interest/capital repayments	-	-	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	48,148.00	57,949.00	9801	20%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain within the relevant tab
7. (=) Balances carried forward	64,189.00	57,525.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	No explanation required
	Bal c/f checker	Bal c/f checker				
8. Total value of cash and short term investments	-	-			The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - <b>to agree with bank reconciliation.</b>	
9. Total fixed assets plus long term investments and assets	62,966.00	69,451.00	6485	10%	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.	No explanation required
10. Total borrowings	-	-	0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

**Precept or rates and levies**

2021/22      50000    2022/23      54000

Difference      4000  
% Change      8%    No explanation required

Use the table below to breakdown your explanation

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Enter more lines as appropriate

**Other receipts**

2021/22      7935    2022/23      18286

Difference      10351  
 % Change      **130%** Yes explain

**Use the table below to breakdown your explanation**

*(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)*

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
0		4988		4988	Grant received for Play Equipment
34		585		551	interest received
260		1571		1311	reimbursement for toilet cleaning overpayment
0		3633		3633	donations for Re-guilding of church clock
260		1571		1311	reimbursement for toilet cleaning overpayment
2387		1325		-1062	Cil Payments
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
<b>Total</b>	<b>2941</b>	<b>13673</b>		<b>10732</b>	

*Enter more lines as appropriate*

**Staff costs**

2021/22 24099 2022/23 21001

Difference -3098  
 % Change -13% No explanation required

Use the table below to breakdown your explanation

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
<b>Total</b>	<b>0</b>		<b>0</b>	<b>0</b>	

Enter more lines as appropriate

**Loan interest & capital repayments**

2021/22  2022/23

Difference

% Change  No explanation required

**Use the table below to breakdown your explanation**

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Enter more lines as appropriate



**All other payments**

2021/22  2022/23

Difference

% Change  Yes explain

Use the table below to breakdown your explanation

*(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)*

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
	0		9976	9976	Purchase of new play equipment
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
<b>Total</b>	<b>0</b>	<b>9976</b>	<b>9976</b>	<b>9976</b>	

Enter more lines as appropriate

Reserves

Box 7  Precept

Do reserves exceed 2 x Precept? No

	£	£	£
Earmarked reserves:	<input type="text"/>	<input type="text"/>	<input type="text"/>
		<hr/>	0
General reserve	<input type="text"/>	<hr/>	0
Total reserves (must agree to Box 7)		<hr/>	<hr/> <u>0</u>

**Total fixed assets inc. long term investments**

2021/22 62966 2022/23 69451

Difference 6485  
 % Change 10% No explanation required

Use the table below to breakdown your explanation  
 (include any new additions or sold assets which should be reflected in other receipts or other payments)

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Enter more lines as appropriate

**Total borrowings**

2021/22  2022/23

Difference   
 No explanation required

Use the table below to breakdown your explanation

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Enter more lines as appropriate

## Bank reconciliation - Template

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20XX" in the Accounting Statements of the Authority. It must also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlights, remembering that un-presented cheques should be entered as negative figures.

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

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

### Financial year ending 31 March 2023

Prepared by (Name and Role): **Liz Shayler (Locum Clerk)**

Date: **03/04/2023**

	£	£
<b>Balance per bank statements as at 31/3/2023:</b>		
Unity Trust Bank C/A	2,259.59	
Unity Trust Bank D/A	55,265.33	
account 3		
account 4		
[add more accounts if necessary] account 5		
account 6		
account 7		
account 8		
		57,524.92
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/2023 (enter these as negative numbers)		
item 1		
item 2		
item 3		
item 4		
[add more lines if necessary] item 5		
item 6		
item 7		
item 8		
Add: any un-banked cash as at 31/3/2023		
<b>Net balances as at 31/3/2023</b>		<b>57,524.92</b>

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

In respect of

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

**TO BE SUBMITTED TO BDO LLP WITH THE ANNUAL RETURN AND SUPPORTING INFORMATION**

NAME OF SMALLER AUTHORITY:	Bleadon Parish Council
DATE INSPECTION PERIOD COMMENCED:	Monday 26 <sup>th</sup> June 2023
DATE INSPECTION PERIOD ENDS:	Friday 4 <sup>th</sup> August 2023

Please note this information must be provided to the auditor in accordance with the Accounts and Audit Regulations 2015.

**IMPORTANT TIPS**

**DOs**

- The inspection period must be for a period of 30 (thirty) working days.
- It must include the first 10 working days of July (3 - 14 July 2023).
- The earliest the inspection period can commence is Monday 5 June ending on Friday 14 July 2023
- The latest the inspection period can commence is Monday 3 July ending on Friday 11 August 2023
- The inspection period must start the day at least the day after the notice, approved section 1 and approved section 2 are published on your website (parish meetings must publish it somewhere conspicuous).

**DONTs**

- The inspection period should not be commencing before the annual governance statement and accounting statements are approved
- The inspection period should not be commencing on a date on or after 4 July 2023

Dates ranges are available on the extranet under Help Documents.

## External Audit Action Plan for raised matters from 2020/21 & 2021/22 Audit

Recommendation	Comment	Date to be completed
<b>External Audit 2020/21</b>		
Ensure the exercise of public rights is implemented correctly		July / August 2023
Ensure grant awarding process is clear using the grant awarding policy.	Publish applications as part of agenda papers with info redacted. Begun in April 2023	Completed but ongoing
Ensure all agenda papers are available on website (except any confidential items).	Started Feb 2023 - ongoing	Completed but ongoing
Ensure monthly bank recs are reported to full council meetings every month.	Started Feb 2023 - ongoing	Completed but ongoing
Review of Committee and working party structure	Started May 2023 – ongoing.	Completed but ongoing
Terms of reference for every Committee / Working Party	Started May 2023 – ongoing.	Completed but ongoing
Working parties be added to standing orders.	Completed March 13 <sup>th</sup> 2023	Completed
Minutes / notes of working parties / committees to form part of the PC agenda pack and to be noted (not approved) at PC meetings and separate agenda items for recommended works	Started financial year 2023/2024 with allotment holder meeting and Personnel Committee meeting minutes noted by full Parish Council. Ongoing	Completed but ongoing
Ensure the Asset Register is completed correctly and updated.	Review Asset register for 2022/23. Remove assets purchased in this year to restate register for 2021/22. Formally approved June 2023	Completed
Review money held in reserves and how it is shown in the accounts	Reviewed March 2023 Reviewed May 2023 as part of budget setting. Accounting package changed to Scribe.	Completed
Review and update reserves policy	Locum Clerk to review and update. Presented and approved at PC meeting June 2023	Completed
<b>External Audit 2021/22</b>		
	<b>Only includes additional items.</b>	
Hold correctly convened Trustees meetings	1 <sup>st</sup> Meeting held June 22 <sup>nd</sup> 2023.	June 2023
Investigate whether trust money needs to be held separately.	Contacted Roger Taylor. As the equipment belongs to the Parish Council and the land is owned by the Parish Council the current arrangement of maintenance, asset ownership and liability is correct. Trust agreed to set up a new bank account for grant funding purposes.	Completed.
All monthly payments, regardless of whether they are contracted, budgeted or minuted spend to be reported to every Council meeting	Started Feb 2023- ongoing.	Completed but ongoing
Schedule of regular payments agreed at annual meeting.	Presented at Annual Parish Council Meeting May 2023	Completed
Bills for payment to be brought to each meeting to be signed off. Minute reference where applicable.	Started Feb 2023- ongoing.	Completed but ongoing
All invoices to be checked against the monthly published 'Bills for Payment Schedule' by a Councillor prior to a full Parish Council meeting	Started March 2023 - ongoing	Completed but ongoing
To review contracts and formalise their management.	Locum Clerk has met GB Sport, Ranger, Editor & Blue Spot to understand current contracts. Footpath audits and play inspection recording sheet introduced for Ranger. Review. Contracts for renewal for 2024/2025. Open	Autumn 2023



	Spaces Working Group to meet with Ranger to review contract requirements.	
Ensure a transparent tendering process documented in minutes / notes.	To apply to PC / Committees and Working Parties and undertaken by named individual.	Autumn 2023
To ensure Financial Regulations are followed in relation to contracts negotiated with contractors.	All contracts are due for renewal for the financial year 2024/2025. Start process in Autumn 2023.	Autumn 2023