

Walton Parish

AGAR

2023 / 2024

Meeting date 14th May 2024

Certificate of Exemption – AGAR 2023/24 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 2024, 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 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

WALTON PARISH COUNCIL

certifies that during the financial year 2023/24, 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 2023/24:

ENT 15,839

Total annual gross expenditure for the authority 2023/24:

EXP 17,827

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 2020
- In relation to the preceding financial year (2022/23), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 2024.

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

Signed by the Responsible Financial Officer Date

Alison Dawes

14/5/24

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

14/05/2024

Signed by Chair

[Signature]

Date

14/5/24

as recorded in minute reference:

039/24.5.4

Generic email address of Authority

waltonparish@gmail.com

Telephone number

01697 748788

*Published web address

www.waltonparish.co.uk

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 2024. Reminder letters for late submission will incur a charge of £40 + VAT.



G M Wilson

WALTON PARISH COUNCIL

REPORT BY THE INTERNAL AUDITOR

I confirm that an Internal Audit for the period ending 31st March 2023 has been undertaken and concludes that the Clerk / Responsible Financial Officer has maintained a high standard of record keeping, which simplified the audit process. The Council's control systems are efficient and give an appropriate level of confidence that the financial statements and reports reflect a true and accurate account of the Council's finance and governance records. It also follows that the Council is fully compliant with the Account and Audit Regulations and that there are no matters to bring to the attention of the Council.

1 **Bookkeeping**

The Council operates Receipts and Payments Accounts. The Cashbook is maintained and up to date > there were no arithmetical errors and there is a clear audit trail and a checking system for data input into the computerised records.

2 **Standing Orders/Financial Regulations. Responsible Financial Officer**

The Council has reviewed and adopted Standing Orders and Financial Regulations and complied with it's duty to appoint a Responsible Financial Officer with a contract of employment.

3 **Risk Management**

The Council reviews, approves and adopts a Risk Management Policy Annually.

4 **Internal Financial Controls**

There is clear evidence by checks, dates and signatures on relevant documents that the Council is in control of public monies.

5 **Register of Interest**

Members have duly completed the Register of interests and fulfilled the obligation to update the details annually

6 **Cash Reserves**

It is a requirement of internal audit to express a view on the adequacy of reserves, this was found to be so.

7 **Payroll Controls**

PAYE/NIC records are now undertaken externally and are properly operated and up to date.

8 **Asset Control**

There exists a register of all material assets in control of the Council which is up to date and reviewed annually.

9 **Bank Reconciliation and Year end Accounts**

Bank statements are reconciled to financial records on receipt of monthly bank statements and the accounts are prepared on a Receipts and Payments basis.

9/4/2024

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

WALTON PARISH COUNCIL

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

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
			has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.

*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:

14/5/24

and recorded as minute reference:

039/24.4.1

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

Chair

Clerk

[Signature]
Alton Dawes

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>

www.waltonparish.co.uk

WALTON PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

RECEIPTS

Precept	£	9,100.00
VAT	£	1,443.12
Village Hall Contra	£	3,787.15
Other	£	1,508.87
Total Income	£	<u>15,839.14</u>

PAYMENTS

Staff	£	3,391.10
Grass cutting / Servicing	£	3,620.00
Insurance	£	1,849.78
Subscriptions	£	224.32
Village Hall Contra	£	3,787.15
Training	£	30.09
Audit Fees	£	50.00
Admin	£	826.26
Coronation Coins	£	60.00
ICO/Website	£	106.87
Play Area	£	2,084.75
Assets	£	370.60
Newsletter	£	35.00
Misc Repairs	£	451.03
Vat	£	940.42
Total Expenditure	£	<u>17,827.37</u>
Net surplus/(deficit)	-£	1,988.23

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2024 and reflects its income and expenditure during the year and was approved by the Parish Council.

Chairman



Responsible Officer



Explanation of variances 2023/24

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

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

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%.

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2024 £	2023 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	22,683	13,740					
2 Precept or Rates and Levies	9,100	8,000	1,100	13.75%	NO		
3 Total Other Receipts	6,739	16,476	-9,737	59.10%	YES		£10000 Legacy received in 2023
4 Staff Costs	3,391	2,734	657	24.03%	YES		£797 transferred to Parish Plan 2023
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	14,436	12,799	1,637	12.79%	NO		
7 Balances Carried Forward	20,695	22,683	-1,988	8.76%	NO		
8 Total Cash and Short Term Investments	20,695	22,683	-1,988	8.76%	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	18,355	18,237	118	0.65%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

WALTON PARISH COUNCIL

Breakdown of reserves held 31/03/2024

	£	£	£
Earmarked reserves:			
Legacy towards Community Improvement	£10,000		
Trees	£1,200		
Bench	£250		
		£11,450	
General reserves	£9,245		% of Precept 1.0159 to be less than 2
Total reserves		£20,695	
Box 7 per Annual Return		£20,695	
Difference		£0	

Explanation of difference (if applicable):

Column B - Reserves should be renamed to show the specific purpose / name given by this authority.

Column D - Earmarked items - a value for the amount earmarked for each specific reserve should be entered. There may be fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered. There may be fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - General reserves - this should relate to normal operating funds and should be the difference between the total of all Earmarked reserves and Restricted (ring-fenced) reserves, and the value of Box 7 on Section 2 of the AGAR.

WALTON PARISH COUNCIL
EXPENDITURE 2023/2024 over £100

Date	Description	Totals
01/04/2023	Green Team Play area	£2,010.34
01/04/2023	A Dawes	£784.33
01/04/2023	HMRC	£243.81
01/04/2023	Green Team Garden Servcies	£240.00
25/04/2023	DIY Marquees	£3,034.80
25/04/2023	CALC	£151.32
25/04/2023	A Dawes	£172.55
16/05/2023	A Dawes	£172.35
30/05/2023	Green Team Garden Servcies	£260.00
30/05/2023	Laburnum Nurseries	£429.78
30/05/2023	Gallagher Insurance	£1,849.78
30/05/2023	Green Team Garden Servcies	£520.00
27/06/2023	A Dawes	£192.60
27/06/2023	Green Team Garden Servcies	£520.00
11/07/2023	A Dawes	£205.04
15/08/2023	J E Foster	£168.00
15/08/2023	A Dawes	£349.47
15/08/2023	Green Team Garden Servcies	£780.00
15/08/2023	A Dawes	£378.83
15/08/2023	Sandwich Bar & Catering Service	£1,080.00
18/09/2023	Green Team Garden Services	£520.00
18/09/2023	A Dawes	£179.10
16/10/2023	A Dawes	£207.25
16/10/2023	Green Team Garden Servcies	£780.00
14/11/2023	A Dawes	£190.55
11/12/2023	A Dawes	£297.46
09/01/2024	A Dawes	£115.94
25/01/2024	Laversdale Timber	£456.95
25/01/2024	DM Payroll Services	£200.00
16/02/2024	A Dawes	£154.62

**WALTON PARISH COUNCIL
INCOME 2023/2024**

Date	Description	Precept	Other Grants	Village Hall Contra	Insurance	Wayleave	Vat Received	Interest Received	Totals
	Budget	£9,100.00		£3,787.15	£450.00	£100.00	£520.00	£25.00	£13,982.15
	Balance	£0.00	£0.00		£226.71	£2.21	£923.12	£704.95	£1,856.99
	Income to date	£9,100.00	£0.00	£3,787.15	£676.71	£102.21	£1,443.12	£729.95	£15,839.14
31/03/2023	Cumberland Building Society							£246.08	£246.08
24/04/2023	Precept	£9,100.00							£9,100.00
17/05/2023	Village Hall - Contra			£2,529.00					£2,529.00
17/05/2023	Village Hall - Contra			£358.15					£358.15
12/06/2023	HMRC VAT Refund						£470.12		£470.12
23/06/2023	Wayleave					£102.21			£102.21
23/06/2023	Insurance contribution				£676.71				£676.71
15/08/2023	Village Hall - Contra			£900.00					£900.00
28/03/2024	HMRC VAT Refund						£973.00		£973.00
30/03/2024	Cumberland Building Society							£483.87	£483.87

WALTON PARISH COUNCIL

BANK RECONCILIATION AT 31st March 2024

Cumberland Building Society Current Account - 54249959

Balance b/f	£4,589.95		
Income	£15,109.19	Expenditure	£17,827.37
Transfer	£5,000.00		
		Balance c/f	£6,871.77
	<u>£24,699.14</u>		<u>£24,699.14</u>

Bank Reconciliation

Balance per statement @ 31.03.24 £6,871.77

Less o/s cheques

£0.00

£6,871.77

Cumberland Building Society Current Account - 55127472

Balance b/f	£18,093.12		
Income	£729.95	Transfer	£5,000.00
		Balance c/f	£13,823.07
	<u>£18,823.07</u>		<u>£18,823.07</u>

BANK BALANCES

	<u>B/F</u>	<u>C/F</u>
Cumberland BS - 54249959	£4,589.95	£6,871.77
Cumberland BS - 55127472	£18,093.12	£13,823.07
	<u>£ 22,683.07</u>	<u>£ 20,694.84</u>

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the month indicated.

**Allan Dawes CLERK/RFO to the Parish
Council**

WALTON PARISH COUNCIL

ASSET REGISTER 2023/24

Ref No	Date Purchased (if known)	Description	Location	Identification/ Serial Number	Purchase Value (or current value if purchase price unknown)	Discharge/Disposal
1	1976 ?	Bus Shelter	Village Green	n/a	£4,400.00	
2	n/a	Village Green	Walton	n/a	£1.00	
3	31/07/1996	Replacement Slide	Village Green	n/a		Disposed 2011
4	08/06/1977	Roundabout	Village Green	n/a		Disposed 2011
5	24/10/1978	Swings	Village Green	n/a		Disposed 2011
6	20/10/93?	1 x wooden bench	Village Green	n/a	£262.00	
7		1 x metal bench	Village Green	n/a	£800.00	
8	06/06/2006	1 x metal bench	Outside Centurion	n/a	£780.20	
9		1 x fingerpost	Outside Centurion	n/a	£1,200.00	
10		1 x fingerpost	Opposite Church	n/a	£1,200.00	
11		1 x bollard	Opposite Church	n/a	£300.00	
12		1 x fingerpost	Whitehill	n/a	£1,200.00	
13	24/11/2010	1 x laptop	Clerks Property	TBC		Disposed Feb 2014

14	2006	1 x laptop	Clerks-property	Unknown		Disposed Feb 2014
15	30/10/2001	1 x PC	Clerks-property	Unknown		Disposed 2012
16	22/10/1997	1 x filing cabinet	Clerks-property	n/a		Disposed 2022
17		1 x shredder	Clerks-property	n/a		Disposed Jan 2012
18	06/07/1999	1 x printer/fax	Clerks-property	Unknown		Disposed Jan 2012
19	22/03/2010	1 x noticeboard	Village Green	n/a	£1,900.00	
20	08/06/1993	1 x noticeboard	Bus Shelter	n/a		Disposed December 2012
21	07/11/2009	1 x noticeboard	Reading Room	n/a	£140.19	
	16/10/1992					
22		3 x wetpour areas	Play Area	n/a		Disposed May 2011
	09/10/1996					
23	07/09/1994	2 x goalposts	Village Green	n/a	£24.00	
24	22/06/1983	Typewriter	n/a	n/a		Disposed Jan 2012
25	01/08/1991	Safety Barriers	Village Green	n/a	£423.20	
26	21/02/2012	Map Board	Land Opposite Pub	n/a	£2,319.02	
27	08.01.12	Kingston 8gb USB Drive	Clerks-Property	n/a		Disposed April 2017
28	04.05.12	1 x noticeboard	Nickies Hill	n/a	£889.00	

29	01.03.14		1 x defibrillator and cabinet	Village Hall	n/a		£1,000.00	
30	23.06.14		1 x Printer (Clerk)	Stored by Chairman at 'Carspeed Autoparts'	n/a		£0.00	Disposed 2023
31	27.05.10		1 x 2 seat swing	Village Green	n/a		£0.00	no value as gifted
32	27.05.10		Cradle seat swings wooden posts	Village Green	n/a		£0.00	
33	27.05.10		Gyrospiral with metal post	Village Green	n/a		£0.00	
34	27.05.10		Henry the horse springer	Village Green	n/a		£0.00	
35	27.05.10		Pod Swing	Village Green	n/a		£0.00	
36	27.05.10		Speedy Gyro	Village Green	n/a		£0.00	
37	27.05.15		Vivacity	Village Geren	n/a		£0.00	
38	27.05.10		Table and stools	Village Green	n/a		£0.00	
39	27.05.10		Table and Stools	Village Green	n/a		£0.00	
40	27.05.10		14 x pieces of wavy log stockading	Village Green	n/a		£0.00	
41	27.05.10		225 x EnviroSMART Grassmat	Village Green	n/a		£0.00	
42	27.05.10		2 x log	Village Green	n/a		£0.00	
43	14.09.15		Sleepers	Moor	n/a		£0.00	Disposed 2023
44	1.04.15		2 x Grass Matting	Village Green	n/a		£88.00	
45	2022		Filing Cabinet	Clerks Property			£15.00	

46	2022	Benches	Village Green		£550.00	
47	2022	Laptop	Clerks Property		£441.66	
48	2022	Printer	Clerks Property		£33.33	
49	2022	Software	Clerks Property		£17.49	
50	2023	Village Green Planters and Signs	Village Green		£370.60	

TOTAL £18,354.69

Smaller authority name: Walton Parish Council

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN (EXEMPT
AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

NOTICE	NOTES
<p>1. Date of announcement <u>Sunday 2 June 2024</u> (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Allan Dawes</u> <u>clerk@waltonparish.co.uk</u></p> <p>commencing on (c) <u>Monday 3 June 2024</u></p> <p>and ending on (d) <u>Friday 12 July 2024</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>Moore (Ref AP/HD) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) <u>Allan Dawes Clerk/RFO</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also 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>