

Local council name: Bobbington Parish Council

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2023

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: <u>15 June 2023</u> (a)	(a) Insert date of placing of this notice on your website.
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2023 these documents will be available on reasonable notice on application to:	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.
(b) <u>VICTORIA MORRIS, CLERK TO BOBBINGTON PARISH COUNCIL</u> <u>4, 29 SIX LINES ROAD BOBBINGTON; TEL 07973 759723</u>	
commencing on (c) <u>19 June 2023</u>	(c) And (d) The inspection period must be 30 working days in total and commence no later than 3 July 2023.
and ending on (d) <u>28 July 2023</u>	
3. Local Government Electors and their representatives also have: <ul style="list-style-type: none">• the opportunity to question the auditor about the accounts; and• the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f).	
The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.	
4. The auditor complies with the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your appointed auditor is: Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk	
5. This announcement is made by (e) <u>VICTORIA MORRIS CLERK TO BOBBINGTON PARISH COUNCIL</u>	(e) Insert name and position of person placing the notice

Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

Bobbington Parish Council

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23: 9171

Total annual gross expenditure for the authority 2022/23: 8968

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 **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2023.

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

Signed by the Responsible Financial Officer

Date

17/05/2023

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

17/05/2023

Signed by Chairman

Date

17/05/2023

as recorded in minute reference:

2130c

Generic email address of Authority

clerk@bobbington.staffslc.gov.uk

Telephone number

07973 759723

*Published web address

<https://bobbingtonparish.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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

Bobbington Parish Council

<https://bobbingtonparish.co.uk/>

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).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

09/05/2023

Name of person who carried out the internal audit

ALAN DUDLEY

Signature of person who carried out the internal audit



Date

09/05/2023

*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:

Bobbington Parish Council

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

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

*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:

17/05/2023

and recorded as minute reference:

2130d

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

Chairman

Clerk

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes | No

✓ |

<https://bobbingtonparish.co.uk/>

Section 2 – Accounting Statements 2022/23 for

Bobbington Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	1,997	2,800	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	4,875	5,125	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	100	4,046	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	1,786	2,108	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	2,386	6,860	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	2,800	3,003	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	2,800	3,003	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	0	0	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



17/05/2023

Date

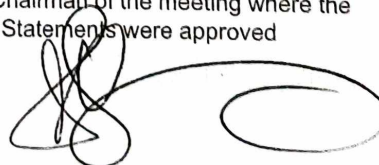
I confirm that these Accounting Statements were approved by this authority on this date:

17/05/2023

as recorded in minute reference:

2130c

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



Bobbington Parish Council

Bank reconciliation

Parish Council Name Bobbington Parish Council

Financial year ending 31 March 2023

Prepared by Victoria Morris Clerk to the Parish Council

Date 18 April 2023

	£	£
Balance per bank statements as at 31 March 2023:		
e.g. Current account	2,004.22	
Business Premium account	1,160.60	
	<hr/>	
	3,164.82	
Petty cash float (if applicable)	10.00	
Less: any unpresented cheques at 31 March 2023 (normally only current account)		
Cheque number 101106	(172.23)	
	<hr/>	
	3,002.59	
Add: any un-banked cash at 31 March 2023		
e.g. Allotment rents banked 31 March 2023 (but not credited until 1 April)	0	
	<hr/>	
Net balances as at 31 March 2023		<hr/>
		3,002.59

The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:

CASH BOOK

Opening Balance 1 April 2022	2,801.69
Add: Receipts in the year	9,170.46
Less: Payments in the year	(8,969.56)
Closing balance per cash book [receipts and payments book] as at 31 March 2023 (must equal net balances above)	<hr/>
	3,002.59

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: Bobbington Parish Council

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be '*compensating*' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below or complete a separate schedule if more space is required.

Section 2	2021/22 £	2022/23 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	4,875	5,125	250 5%	We increased the precept by £250 in line with our budget. This represented an increase to s137 payments (£20), training budget (£30) and to permit the Parish to mark the Queen's jubilee celebrations (£200).
Box 3 <i>Other income</i>	100	4,046	3,946	<p>We applied for and received a refund on VAT expenditure incurred (£245).</p> <p>The main variance in income was as a result of our Queen's jubilee celebrations. We successfully applied for a grant (£750) and sought sponsorship from local businesses to meet some of the planned expenditure (£1,750). To assist the running of the event we acquired a sumup machine and took monies during the event via this method (£1,276)</p> <p>In previous years we have been paid £100 by organisers of a triathlon, however, this event did not go through the parish this year.</p>
Box 4 <i>Staff costs</i>	1,786	2,108	322	<p>In March 2022 the Clerk's salary was increased by £161 pa.</p> <p>Due to a delay in the payment of the March 2022 salary, this year's cost includes 13 months as opposed to 12 month (£162)</p>

Box 5 <i>Loan interest/ capital</i>	0	0	0													
Box 6 <i>Other payments</i>	2,386	6,860	4,474	<p>The main variance with respect to expenditure was as a result of our Queen's jubilee celebrations – a one off event. Funding obtained from grants and sponsorship was used to pay deposits with respect to the event which was run with the School and Air Scouts. Costs included: Entertainment (£785), insurance (£289), security and entrance bands (£218), toilet hire (£717), decorations (£87), event licence (£21), sumup machines (£115) and VAT related costs (£171)</p> <p>S137 expenditure: In light of the Queen's jubilee events we made one-off donations to Corbett School, the Air Scouts and Holy Cross Church CCTV fund (£1,350). The Tom Buter cup is only held every other year. It was held this year in conjunction with the Queen's jubilee (£120). Due to a difference in cut-off £500 of S137 was incurred at the start of this year as opposed to the end of last year.</p> <p>Limited costs were incurred for the website in the previous year, therefore, this year's covers costs for both years (£200).</p> <p>No training courses were attended this year, saving £60 and the Civic award presentation has returned to May (£135)</p> <p>Reconciliation:</p> <table> <tr> <td>2022 cost</td> <td>£2,386</td> </tr> <tr> <td>Less Training & civic award</td> <td>(£195)</td> </tr> <tr> <td>Add Queen's jubilee</td> <td>£2,403</td> </tr> <tr> <td>Add S137 differences</td> <td>£1,970</td> </tr> <tr> <td>Add website costs</td> <td>£200</td> </tr> <tr> <td>2023 expected post variances</td> <td>£6,764</td> </tr> </table>	2022 cost	£2,386	Less Training & civic award	(£195)	Add Queen's jubilee	£2,403	Add S137 differences	£1,970	Add website costs	£200	2023 expected post variances	£6,764
2022 cost	£2,386															
Less Training & civic award	(£195)															
Add Queen's jubilee	£2,403															
Add S137 differences	£1,970															
Add website costs	£200															
2023 expected post variances	£6,764															
Box 7 <i>Balances carried forward</i>	2,800	3,003	203	<p>If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.</p>												

Box 9				Explain <u>all</u> movements in this category and not just those above 15%
<i>Fixed assets & long-term assets</i>	0	0	0	
Box 10				
<i>Total borrowing</i>	0	0	0	

PART 5

Inspection and notice procedure

Period for the exercise of public rights

14.—(1) Any rights of objection, inspection and questioning of the local auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days.

(2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced in accordance with regulation 15(3).

(3) During the period for the exercise of public rights a relevant authority must make the documents referred to in section 26(1) of the Act available for inspection on reasonable notice at all reasonable times.

Commencement of the period for the exercise of public rights

15.—(1) The responsible financial officer for a relevant authority must, on behalf of the authority, ensure that commencement of the period for the exercise of public rights under regulation 9(1)(b) or 12(3)(a) (as the case may be), takes place on such a day that ensures that the period referred to in regulation 14(1) includes—

- (a) ~~the first 10 working days of June of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 1 authority; or~~
- (b) the first 10 working days of July of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 2 authority.

Councils' Accounts: A Summary of Public Rights

The basic position

By law any interested person has the right to inspect a council's/meeting's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) have additional rights to ask the appointed auditor questions about the council's accounts or object to an item of account contained within them.

The right to inspect the accounts

When your council has finalised its accounts for the previous financial year it must advertise that they are available for people to inspect. Having given the council reasonable notice of your intentions, you then have 30 working days to look through the accounting statements in the Annual Return and any supporting documents. By arrangement, you will be able to inspect and make copies of the accounts and the relevant documents. You may have to pay a copying charge.

The right to ask the auditor questions about the accounts

You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the council's policies, finances, procedures or anything else not related to the accounts. Your questions must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the Council has done, or an item in its accounts, is lawful or reasonable.

The right to object to the accounts

If you think that the Council has spent money that it should not have, or that someone has caused a loss to the Council deliberately or by behaving irresponsibly, you can request the auditor to apply to the courts for a declaration that an item of account is contrary to law. You do this by sending a formal 'notice of objection' to the auditor at the address below. **The notice must be in writing and copied to the council.** In it, you must tell the auditor why you are objecting and what you want the auditor to do about it. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

You may also object if you think that there is something in the accounts that the auditor should discuss with the Council or tell the public about in a '*public interest report*'. You must follow the same procedure as outlined in the previous paragraph. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for his/her decision and you cannot appeal to the courts. More information is available on the National Audit Office website (see contact details below).

You may not use this 'right to object' to make a personal complaint or claim against your council. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or your solicitor. You may also be able to approach the Standards Committee of your local principal authority if you believe that a member of the council has broken the Code of Conduct for Members.

What else you can do

Instead of objecting, you can give the auditor information that is relevant to his/her responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the Council runs its services. You should make it clear that you are providing information rather than making a formal objection. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of any subsequent investigation but will usually tell you the outcome.

A final word

Councils, and so local taxpayers, must 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. The auditor will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

Who should you contact?

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – a guide to your rights are available by calling the National Audit Office on 020 7798 7000 or downloading from the website <https://www.nao.org.uk/>

If you wish to contact your Council's appointed external auditor please write to:

Cameron Waddell, Partner, Mazars
local.councils@mazars.co.uk