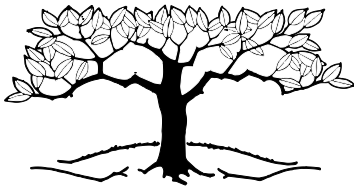


WOLDINGHAM



PARISH COUNCIL

Karen Newman – Parish Clerk

***114 Farleigh Road
Warlingham
Surrey
CR6 9ED
Telephone: 01883 371266
(during office hours 9-4pm)***

E-mail: parish.clerk@woldingham.com

The status of the Accounting Statements are unaudited and the Accounting Statements as published may be subject to change.

Responsible Officer:

**Karen Newman
Parish Clerk
Woldingham Parish Council**

Smaller authority name: **WOLDINGHAM PARISH COUNCIL**

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

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>31 May 2024</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) Karen Newman parish.clerk@woldingham.com/01883 371266 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>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) Karen Newman, Responsible Officer, Woldingham Parish Council</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

WOLDINGHAM 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.	✓		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
			✓

*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:

29/05/2024

and recorded as minute reference:

G b i

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

Chair

Clerk

WOLDINGHAM.COM / ACCOUNTS

Section 2 – Accounting Statements 2023/24 for

WOLDINGHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	68,918	67,717	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	46,284	46,284	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	557	4,169	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	12,818	13,980	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	35,224	30,009	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	67,717	74,181	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	63,967	72,092	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	77,788	74,172	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 exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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

[Redacted Signature]

Date 28/05/2024

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

29/05/2024

as recorded in minute reference:

Gb ii REFERENCE

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

[Redacted Signature]

WOLDINGHAM PARISH COUNCIL

Review of the effectiveness of Internal Control

Introduction

Regulation 4 of the Accounts and Audit Regulations imposes a duty on local councils to ensure “that the financial arrangements of the body is adequate and effective and that the body has a sound system of internal control”. Local councils are required, at least once a year, to conduct a review of the effectiveness of its system of internal control.

An effective system of control has three elements

Identification of the Potential Risk (Risk Management) 2. Controls of Procedures in place to mitigate the risks identified (Control Systems) 3. System for testing the adequacy of internal controls (Internal Audit).

1. Financial Risk Management

The Parish Council updates the Financial Risk Assessment yearly in March.

The Parish Council carries out a yearly inspection of the Parish Councils assets. The information obtained in the inspection enables the Parish Council to plan for any maintenance work required and to update the Asset Register.

2. Control Systems

The Parish Council reviews its Bank Mandate yearly (if not needed sooner) and all amendments are authorised by the Parish Council.

Some internal controls are listed in the Financial Regulations document (this is updated yearly), however, the Parish Councils system of controls go beyond the Financial Regulations document and are listed below.

Cash Book/Bank Reconciliations

- The cash book is kept electronically, maintained up to date from original documents.
- The cash book is reconciled to the bank statement monthly.
- A summary sheet with budget against actual expenditure and income is presented at quarterly Parish Council meetings.
- All payments are reported at each Parish Council meeting before they are made. Unless the RFO has dispensation to make the payment outside the meeting, in which case it will be reported at the first meeting after the payment was made.

Payment Controls

- Payments are listed in cheque number or bank transfer order in the cash books and in account files.
- All invoices for payment are listed and presented at the council meeting the expenditure is to be authorised for payment.

- All original invoices are available to the parish councillors signing the cheques or the authorisation of bank transfer form.

VAT Repayment Claims

- The RFO ensures that all invoices are addressed to the Parish Council.
- The RFO/Internal Auditor maintains a VAT account to show that the correct amount of VAT is reclaimed.

Income Controls

- The RFO ensures that the amount of the precept received is correct in accordance with the precept requested from the District Authority.
- The RFO ensures that the precept instalments are received when due.

Payroll Controls

- The Clerk and Planning Assistant are paid under PAYE as an employee. Diane Malley of DM Payroll Services Ltd is responsible for producing wage slips for both employees and P32 employer payment Summary for the Parish Council. The P32 shows the RFO how much tax/NI is due to be paid each month and are responsible to make the payment.
- The Clerk's and Planning Assistant's salary is set as per their contract.

Office and Clerks expenses

- Expenses are paid by BACS and the expense summary treated as an invoice for accounting purposes.

Asset Control

- The RFO maintains a full asset register.

3. Internal Audit: (of which there are 5 areas to consider)

Scope: The Internal Audit covers the internal control processes identified by the Parish Council as well as matters directly related to the Annual Return.

Independence: The Internal Auditor has direct access to the RFO and reports in their own name to the Council. The auditor has no other role within the Council and the reporting is unbiased and objective.

Competence: The internal audit is carried out by a qualified chartered accountant.

Relationships: The Clerk is consulted on the internal audit arrangements.

Review of the effectiveness of the system of Internal Audit: The Internal Auditor has access to the Parish Council's documentation of its internal control processes, financial risk assessment, health and safety risk assessments, insurance schedule, asset register, Standing Orders, Financial Regulations, Accounts and policies, as well as to previous Annual Returns and relevant information. The internal audit is an opportunity for discussion about new developments in the audit service, risk management and corporate governance.

The internal audit is relevant for the completion of the Statement of Assurance at Section 1 of the Annual Return as well as being essential to the completion of the Annual Internal Audit Report.

The Report is reviewed at the next Parish Council meeting and any necessary actions resolved.

The RFO has no recommendations to make to the Parish Council in-light of the review.

Findings of the review were considered by the Parish Council at their meeting held on 27 March 2024.

Reviewed March 2024