

# Mapledurwell & Up Nately Parish Council

## 2023 / 2024 Bank Reconciliation - AUDIT SHEET

### Receipts and payments summary

1	Balance brought forward from 2022/23	£8,477.04
2	Plus Income	£26,132.87
3	Less Expenditure	£28,552.98
4	Balance to take over	£6,056.93

### Reconciliation – YEAR END

5	Business Instant Access	£5,762.00
6	Treasurers	£294.93
7	TOTAL ACCOUNTS	£6,056.93
8	Balance to take over to 2024/25	£6,056.93

Chairman ..... Date 15 May 2024

Susan Turner, ..... Date 15 May 2024

# MAPLEDURWELL & UP NATELEY PARISH COUNCIL

## 2023/24 Audit Year Significant Variations - AUDIT SHEET

Difference between current and previous year greater than both 10% and £100  
in Section 1, boxes 2, 3, 4, 5, 6, 9 and 10

	Item	Previous Year 2023/23	Current Year 2023/24	Difference	Diff %
1	Balance Brought Forward	£11,917.43	£8,477.04	£3,440.39	-28.87%
2	Annual Precept	£10,325.00	£10,842.00	£517.00	5.01%
3	Total Other Receipts	£36,652.33	£15,290.87	£21,361.46	-58.28%
4	Staff Costs	£4,104.00	£4,676.10	£572.10	13.94%
5	Loan interest/capital repayments	£0.00	£0.00	£0.00	NA
6	Total other payments (excl salaries)	£46,313.72	£23,876.88	£22,436.84	-48.45%
7	Balance carried forward	£8,477.04	£6,056.93	£2,420.11	-28.55%
8	Total cash and short term investments	£8,477.04	£6,056.93	£2,420.11	-28.55%
9	Total fixed assets and long term assets	£104,876.83	£106,217.58	£1,340.75	1.28%
10	Total borrowings	0	0	0	NA
11	Trust funds	NA	NA	NA	NA

### Box 3 Total other receipts

Explanation for variation of	2022/23	2023/24	Difference
	£21,361.46		
Grass cutting grant	£1,206.95	£1,219.02	£12.07
Other grants / County and Ward Cllr	£2,286.20	£1,868.60	£417.60
Friends of St Mary's donation	£0.00	£7,500.00	£7,500.00
CIL allocation	£6,292.97	£3,706.26	£2,586.71
Chineham Tigers pitch hire	£832.30	£869.99	£37.69
Allotments	£213.14	£20.00	£193.14
Returned funds	£983.00	£0.00	£983.00
Village Hall rent (contra arrangement)	£5.00	£5.00	£0.00
Vat reclaim	£7,445.07	£0.00	£7,445.07
Parish/town council investment fund	£17,360.88	£0.00	£17,360.88
Bank interest	£26.82	£102.00	£75.18
TOTALS	£36,652.33	£15,290.87	£21,361.46

### Box 4 Staff Costs

Explanation for variation of	2022/23	2023/24	Difference
	£572.10		
Clerk Salary 2022/23	£4,104.00		
Back dated pay increase 2022/23		£187.20	£187.20
Clerk Salary 2023/24		£4,488.90	£4,488.90
TOTALS	£4,104.00	£4,676.10	£572.10

### Box 6 Total other payments (excl salaries)

Explanation for variation of	2022/23	2023/24	Difference
	£22,436.84		
Finance / Governance	£1,710.95	£2,534.99	£824.04
Allowable expenses 2021/22	£216.00	£0.00	£216.00
Allowable expenses 2022/23 & 2023/24	£0.00	£432.00	£432.00
Villager - Parish Newsletter	£766.80	£953.00	£186.20
Maintenance grounds - contract	£3,623.49	£4,264.66	£641.17
Maintenance general	£710.00	£457.42	£252.58
Playground inspection	£80.50	£85.50	£5.00
Allotments	£825.10	£470.08	£355.02
Community / Jubilee	£895.70	£0.00	£895.70
Coronation and orchard trees	£0.00	£516.18	£516.18
Watercress beds / chalk stream project (CIL)	£3,962.71	£202.32	£3,760.39
Allotment - Pipe-work&Coppicing (CIL)	£0.00	£2,000.00	£2,000.00
Up Nately Green (CIL)	£7,003.50	£0.00	£7,003.50
Pond re-lining	£0.00	£7,721.49	£7,721.49
Playground picnic bench	£0.00	£899.17	£899.17
Village Hall refurbishment	£19,897.89	£0.00	£19,897.89
Village Hall rent (contra arrangement)	£5.00	£5.00	£0.00
VAT paid	£6,616.08	£3,335.07	£3,281.01
TOTALS	£46,313.72	£23,876.88	£22,436.84

Chairman ..... Date 15 May 2024

Susan Turner, ..... Date 15 May 2024



# Annual Internal Audit Report 2023/24

## MAPLEDURWELL & UP NATELY PARISH COUNCIL

<http://www.mapledurwellupnately.co.uk>

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) 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

27/06/2024

Name of person who carried out the internal audit

PETER K BROWN

Signature of person who carried out the internal audit

Date 27/06/2024

\*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 2023/24

We acknowledge as the members of:

### MAPLEDURWELL & UP NATELY 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:

15/05/2024

and recorded as minute reference:

8.3

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

Chair

Clerk

<http://www.mapledurwellupnately.co.uk/>



## Section 2 – Accounting Statements 2023/24 for

### MAPLEDURWELL & UP NATELY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	11,917	8,477	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	10,325	10,842	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	36,652	15,291	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	4,014	4,676	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	46,314	23,877	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	8,477	6,057	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	8,477	6,057	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	104,877	106,218	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**



Date

14/05/2024

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

15/05/2024

as recorded in minute reference:

8.4

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

