

Avon Dassett Parish Council

Agenda

I hereby give notice that an Ordinary Meeting of Avon Dassett Parish Council will be held in The Reading Room on 15 May 2023 at 7.15pm, to which you are summoned for the transaction of the following business

Summons	Clr Trevor Gill, Cllr Mike Blakeman, Cllr Liz Hirst, Cllr Darrell Muffitt (Vice Chair), Cllr Alex Jackson
Invitees	The General Public, Cllr Chris Mills (WCC), Cllr Natalie Gist (SDC)
Meeting Chair	To be elected
Minute Taker	Joanne Jarman (Parish Clerk)

The meeting is open to the public and the press, who are welcome to attend the duration of the meeting* and may raise questions or comment on agenda items during Public Participation. Members of the public are not expected to speak at any other time during the meeting.

***Occasionally members of the public may be asked to leave the meeting if the council resolves to consider 'confidential business'**

- 1. Record of Members Present**
- 2. To Receive Apologies and the Reasons for Such Absence**
- 3. To receive Declarations of Personal or Pecuniary Interest**
- 4. Public Participation - to receive any questions or presentations from the public**
(15 minutes will be allowed for this item)
- 5. To approve the Minutes of previous meeting:**
 - 5.1 Ordinary meeting held on 6 March 2023
- 6. To receive Progress Reports on Outstanding Items not covered later on the agenda (See Clerk's Report)**
 - 6.1 To confirm the completed actions – see Parish Clerk's report
- 7. County Councillor Report**
 - 7.1 Warwickshire County Council
 - 7.2 Stratford District Council
- 8. Planning**
 - 9.1 None
- 9. Projects Group**
 - 9.1 To receive a progress update on the Projects Group
- 10. Community**
 - 10.1 To receive an update on the refurbishment of The Reading Room
 - 10.2 To receive an update on the Burial Ground
 - 10.3 To receive an update on St John's Church
 - 10.4 To receive an update on community policing/neighbourhood watch
 - 10.5 To receive an update on the playground
 - 10.6 To receive an update on the War Memorial Grant Application
 - 10.7 To discuss local GP surgeries and the impact of local building developments
- 11. Highways, Street Lighting and Footpaths**
 - 11.1 To receive an update on highways, street lighting and drains
- 12. Finance**
 - 12.1 To approve the payments in the schedule attached to this agenda
 - 12.2 To review the financial statements to 31st March 2023
 - 12.3 To consider the AGAR and approve the signing of parts 1 and 2
 - 12.4 To receive the internal auditors report
 - 12.5 To confirm the dates of the period for the Exercise of Public Rights
 - 12.6 To confirm the arrangements for external audit by Moore UK
 - 12.7 To review the bank mandate

13. Annual Parish Meeting

13.1 To confirm the date of the Annual Parish Meeting – proposed 30th May 2023

14. Correspondence (for information only)

None

15. Councillors' Reports

To report on minor matters of information not included elsewhere on the agenda

16. Items for the Next Agenda

To raise items for future agendas.

17. Date of the next meeting: 3rd July 2023



Parish Clerk – Joanne Jarman

Email: clerk@avondassettparishcouncil.com

Tel: 07809 197817

Website: <https://www.avondassettparishcouncil.com>

Avon Dassett Parish Council

Clerk's Report – 15th May 2023

Agenda Reference	Update
ACM 5 and 6	Review of standing orders – these have been updated to include the Policy Review Schedule. In the past all policies have been reviewed at the Annual Parish Council Meeting. This, in my view, makes the review of policies quite onerous. In order to facilitate a more meaningful review I have updated the Standing Orders to refer to a Policy Review Schedule.
ACM 7	I am not proposing any changes to the Code of Conduct, Risk Assessment, Scheme of Delegation, Financial Regulations. The inventory is attached for approval.
ACM 11	The responsibilities of the Parish Councillors need to be reviewed. The areas which need to be considered are: <ul style="list-style-type: none"> • Projects Group chair • The Reading Room • Community events • Planning • Highways, drains • Green areas • Street lights • Community policing/Neighbourhood watch • Playground • St John's Churchyard • Cemetery • War Memorial
ACM12	The insurance cover was considered at the meeting held on 6th March 2023.
ACM13	A137 expenditure is included in the financial statements for the year to 31 st March 2023
ACM14	The dates of the meetings for the remainder of the year were agreed at the meeting held on 7 th November 2022.
6.1	Completed Actions
	Clerk to ensure the original email was forwarded to the Projects Group and Projects Group to respond - email resent 7.3.2023
	Voter ID FAQ was posted on the notice board and website on 7.3.2023
	Planning Committee meeting to discuss the application for Meadows Cottage – Cllr Baxter attended the meeting on behalf of the Parish Council.
	Detailed costings for the Coronation have been provided to the Clerk.
	Legal Protocol was sent to the agents and a meeting arranged. Minutes are available on the Parish Council website following the informal meeting.

	The resident who raised the possibility of safety mirrors has been contacted and informed that WCC will not permit the installation of safety mirrors on its land.
	Defibrillator process has been updated on the website.
	St John's Ambulance were approached for availability of defibrillator pads. The make and model of the defibrillator has been forward to enable them to respond.
	Street light maintenance contract with WCC has been renewed.
	LED street lighting will be considered at the Projects Group.
	The tree warden's report and recommendations have been sent to the Gardening Club.
	Insurance policy with BHIB has been taken out.
	The following actions remain outstanding:
	Tree Warden – discussions to be held to discuss the next steps.
	Drains on Bitham Hill still need to be cleared. It has been reported that the pavements on Church Hill are in need of attention.
	National Lottery Grant applications for adult and children's equipment was submitted. As only one application can be submitted at any one time they will be resubmitted now that Coronation events have taken place and once any necessary submissions have been made to the National Lottery.
	Diocese to be contacted to clarify the plans for St Josephs and to discuss any options for its use that would benefit the village
9	Planning: 23/00766/FUL – Spinney Bank, replacement of windows and doors - no objection response submitted 29.3.2023. Permission was granted on 24 th April 2023. 23/00919/TREE Meadow Cottage – a no representations response has been submitted 23/00612/FUL 9 Avon Carrow – installation of new 6 x 8 Cosy Shed in new position in the garden – a no objection response has been submitted
10.1	The Reading Room kitchen refurbishment is now complete.
10.6	War Memorial Grant pre application to be submitted.
12.2 to 12.6	The Financial Statements for the year ended 31 st March 2023, along with the Annual Governance and Accountability Return has been completed; the internal auditor has completed his work. Both the AGAR and the auditor's report is included with the agenda. The Notice of Public Rights is also included with the agenda. The gross receipts and gross payments both fall below £25,000 and as such there is no requirement to send the AGAR for external audit. No exemption from external audit has ever been claimed by the Parish Council so I have completed the forms based on them being submitted for external audit.
12.7	Review of bank mandate – I am proposing that all elected Councillors be added to the mandate and those Councillors no longer in post will be removed.
13.1	Annual Parish Meeting – it is not the Clerk's role to call this meeting but I am proposing that it is held on Tuesday 30 th May at 7pm. I will circulate an agenda for approval and ensure that it is posted to the website by Friday 19 th May, being at least 7 days prior to the meeting.

AVON DASSETT PARISH COUNCIL

PAYMENTS AND RECEIPTS SINCE LAST MEETING

CURRENT ACCOUNT

Date	Payee	Details	Expenditure	Income
07 March 2023	AD Local History Group	Community Website Support Grant	£270.00	
07 March 2023	J Jarman	Mileage	£48.60	
07 March 2023	J Jarman	Google account	£41.40	
07 March 2023	J Jarman	Dog sign for playground	£24.99	
07 March 2023	C Dancer	Cleaning - February	£30.00	
07 March 2023	T Gill	Reading Room equipment	£39.99	
07 March 2023	T Gill	Defibrillator pads	£52.81	
07 March 2023	WCC	Street light maintenance	£150.34	
07 March 2023	MW & DEM Watts	Coffee morning - February	£14.74	
07 March 2023	BHIB	Insurance	£553.29	
13 March 2023	EDF Energy	Electricity	£51.62	
20 March 2023	Joanne Jarman	Clerk Salary - March	£554.55	
08 March 2023	J Martin	Plaque	£0.00	
20 March 2023	Nuthatch Design	Reading Room refurbishment	£1,499.08	
21 March 2023	Transfer	00 January 1900	£0.00	
22 March 2023	British Telecom	Reading Room WiFi	£33.65	
22 March 2023	1&1	ADPC Website	£23.99	
22 March 2023	1&1	ADPC Email Accounts	£19.20	
22 March 2023	TB Gill	Reading room hire	£0.00	
28 March 2023	Total Energies	Electricity - to 31.1.2023	£100.72	
29 March 2023	TB Gill	Reading Room equipment	£18.32	
31 March 2023	National Lottery	Coronation grant	£0.00	
31 March 2023	Total Energies	Electricity - to 31.1.2023	£12.24	

£3,539.53 £0.00

DEPOSIT ACCOUNT

Date	Payee	Details	Expenditure	Income
31 March 2023	Lloyds Bank Plc	Interest Income		£11.45

£0.00 £11.45

FOR AUTHORISATION
PAYMENTS FROM PRECEPT

Direct debits for the year for approval

British Telecom	Reading Room phone	Estimated annual	360.00
EDF Energy	Reading Room electricity	Estimated annual	300.00
Total Energies	Street light electricity	Estimated annual	1,170.00
1&1	Website	Estimated annual	300.00

Data Protection 35.00

Other payments

WALC	Annual subscription		136.00
Google	Clerk's email	Feb - May	24.84
WJ Robinson	Internal audit		140.00
D Muffitt	Coal and firelights for election day		15.90
WALC	Training for new Councillors		300.00
SLCC	Clerk subscription		69.50
J Jarman	Printer ink cartridge		20.09
J Jarman	Printer paper	2.5 reams	13.40
J Jarman	Use of home as office	£3 per week for 12 months	156.00
Frank Mann Farmers	April mowing		436.80
	Reading Room lock		150.00
	Reading Room cupboards		250.00
	Coronation	Bookers	360.38
	Coronation	Tesco	24.95
	Coronation	Food boxes	164.38
	Coronation	Decoration	17.97
	Coronation	Decoration	24.51
	Coronation	Prize for Sally	6.00
S Sandiford	Coronation	Bouncy Castle	164.35
Site Plant Services	Coronation	Toilet hire	270.00

£4,910.07

AVON DASSETT PARISH COUNCIL 2022 - 2023 FINANCIAL YEAR
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD TO
31st MARCH 2023

	<u>Actual</u>	<u>Net Receipts</u>	<u>Variance With Budget</u>	<u>Budget</u>
Receipts				
Precept	£15,610.00	£15,610.00	£0.00	£15,610.00
Interest received	£45.92	£45.92	£45.92	£0.00
Burial Ground Fees	£0.00	£0.00	£0.00	£0.00
Miscellaneous - Funds From Village Functions	£320.10	£320.10	£320.10	£0.00
Income related to Church Steps	£650.00	£650.00	£650.00	£0.00
Hire of Reading Room, car park etc	£85.00	£85.00	£85.00	£0.00
Mowing Refund From Stratford District Council	£963.30	£963.30	£963.30	£0.00
Freedom of Information Fees Received	£0.00	£0.00	£0.00	£0.00
Coronation grant	£750.00	£750.00	£750.00	£0.00
Election Fees Re The Use Of The Reading Room	£0.00	£0.00	£0.00	£0.00
VAT Reimbursement	£2,523.22	£2,523.22	£2,523.22	£0.00
TOTAL RECEIPTS	£20,947.54	£0.00	£5,337.54	£15,610.00

	<u>Actual</u>	<u>Funded From Reserves</u>	<u>Net Expenditure</u>	<u>Variance With Budget</u>	<u>Budget</u>
Payments (Annual expenses)					
The Reading Room					
Reading Room: Cleaning	(£277.85)		(£277.85)	£82.15	£360.00
Reading Room: Electricity Supply	(£281.62)		(£281.62)	£218.38	£500.00
Reading Room: Maintenance	(£2,957.39)		(£2,957.39)	(£2,607.39)	£350.00
Reading Room: Rates	£0.00		£0.00	£0.00	£0.00
Reading Room: WiFi	(£403.80)		(£403.80)	(£43.80)	£360.00
Total Reading Room	(£3,920.66)	£0.00	(£3,920.66)	(£2,350.66)	£1,570.00

Administration					
Staff costs:					
Clerk's Pay	(£4,096.25)	£0.00	(£4,096.25)	£653.75	£4,750.00
ADPC Pension Contribution	£0.00		£0.00	£1,200.00	£1,200.00
Employee Pension Contribution	£0.00		£0.00	£0.00	£0.00
Administration Expenses	(£22.47)		(£22.47)	£457.53	£480.00
ADPC Training	(£349.20)		(£349.20)	(£49.20)	£300.00
Audit Fees	(£362.50)		(£362.50)	£37.50	£400.00
Data Protection	(£35.00)		(£35.00)	£15.00	£50.00
Election Fees	£0.00	£0.00	£0.00	£0.00	£0.00
Councillor and Clerk expenses	(£129.60)		(£129.60)	(£129.60)	£0.00
Subscriptions	(£264.50)		(£264.50)	(£64.50)	£200.00
Insurance	(£553.29)		(£553.29)	£46.71	£600.00
Total Administration	(£5,812.81)	£0.00	(£5,812.81)	£2,167.19	£7,980.00

Village Maintenance					
Street Light Maintenance	(£150.34)		(£150.34)	(£0.34)	£150.00
Street Light Electricity Supply	(£876.40)		(£876.40)	£293.60	£1,170.00
Village Maintenance & Mowing	(£2,491.20)	£963.30	(£1,527.90)	£972.10	£2,500.00
Tubs Etc	(£312.20)		(£312.20)	(£112.20)	£200.00
Total Village Maintenance	(£3,830.14)	£963.30	(£2,866.84)	£1,153.16	£4,020.00

Playground					
Playground Inspections	(£100.80)		(£100.80)	£49.20	£150.00
Playground Equipment and Repairs	(£108.84)		(£108.84)	£141.16	£250.00
Playground General Maintenance	£0.00		£0.00	£250.00	£250.00
Total Playground	(£209.64)	£0.00	(£209.64)	£440.36	£650.00

Communications & IT Expenditure					
Avon Dasset Parish Council Website	(£140.28)		(£140.28)	£159.72	£300.00
Communications & Surveys	£0.00		£0.00	£0.00	£0.00
IT Software, Hardware & Consumables	(£536.50)		(£536.50)	(£236.50)	£300.00
Total Communications & IT Expenditure	(£676.78)	£0.00	(£676.78)	(£76.78)	£600.00

Miscellaneous					
Coffee Morning Expenses & Xmas Gathering	(£178.66)		(£178.66)	(£28.66)	£150.00
Other - Section 111	(£600.00)	£600.00	£0.00	£0.00	£0.00
Other - Section 137	(£50.00)		(£50.00)	(£50.00)	£0.00
Other - Section 145	(£430.40)		(£430.40)	(£430.40)	£0.00
Defibrillator	(£755.55)		(£755.55)	(£555.55)	£200.00
Community Projects	(£871.60)		(£871.60)	(£431.60)	£440.00
Total Miscellaneous	(£2,886.21)	£600.00	(£2,286.21)	(£1,496.21)	£790.00

TOTAL PAYMENTS	(£17,336.24)	£1,563.30	(£15,772.94)	(£162.94)	£15,610.00
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NET INCOME OVER EXPENDITURE FOR THE YEAR TO DATE	£3,611.30	£5,174.60
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TRANSFERRED TO GENERAL RESERVE	1,604.53	1,604.53
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NET INCOME OVER EXPENDITURE AFTER TRANSFER TO RESERVES	£2,006.77	£3,570.07
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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 the dates set for the period for the exercise of public rights , 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 31 March 2023 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? NB: 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 or from www.ada.org.uk

Annual Internal Audit Report 2022/23

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE 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. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			
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 <i>(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)</i> .			
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***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:

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.			<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>

***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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above do not include any Trust transactions.</i>

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

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

INTERNAL AUDIT REPORT

FOR

**AVON DASSET
PARISH COUNCIL**

FOR THE FINANCIAL YEAR

2022 - 2023

Prepared by: Bill Robinson

Issued May 2023

Contents

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Statement of Responsibility

The audit work I have undertaken was carried out based upon the Internal Audit Scope agreed with Avon Dasset Parish Council

This report has been prepared solely for Avon Dasset Parish Council's use and should not be quoted in whole or in part. No responsibility to any third party is accepted as the report has not been prepared, nor is intended, for any other purpose.

The matters raised in this report are only those which came to my attention during the course of the audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The Parish Council should assess recommendations for improvements for their full impact on the Parish Council's budget, financial regulations, standing orders, risk assessments, and any other activities before they are implemented.

The responsibility for a sound system of internal control rests with the Parish Council and therefore audit work performed by the Internal Auditor should not be relied upon to identify all circumstances of fraud or irregularity should there be any, although these internal audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance. Effective implementation of Internal Audit recommendations by the Internal Auditor to the Parish Council is important for the maintenance of a reliable internal control system.



Consultant

W.J.Robinson. BA (Hons) MA

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Southam
Warwickshire
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Mobile: 07732 638336
e-mail:wj.robinson@tiscali.co.uk

Avon Dassett Parish Council Internal Audit for the Financial Year 2022 - 2023

The Internal audit was undertaken with the Clerk/RFO of Avon Dassett Parish Council on 24th April 2023, and online

Accurate book keeping

- Entries to the cashbook / spreadsheet were checked and found to be up to date and correct.
- Bank reconciliation – this was checked and found to be correct.
- In addition an audit trail of the following payments was carried out.

Payments

For year 1st April 2022 to 31st March 2023

Inv.	Payment	Amount	Payee	Min. ref.
	D.Debit	£218.14	E.ON	to be settled
	BACS	£1499.08	Nuthatch D&B	
6	BACS	£50.39	Ionos	AM2022
9	BACS	£524.80	F.Mann	AM2022-16
16	BACS	£176.20	D.Hicks	AM2022-16
18	BACS	£11.85	T.Gill	AM2022-16
20	BACS	£240.00	SPS Ltd.	AM2022-31
24	BACS	£524.80	F.Mann	AM2022-38
32	BACS	£37.85	C.Dancer	AM2022-38
34A	BACS	£600.00	DWF Law LLP	AM2022-38
40	BACS	£97.47	E.ON	AM2022-38
50	BACS	£54.02	Total Energies	AM2022-38
56	BACS	£240.00	PKF L'John	AM2022-38
66	BACS	£54.43	Total Energies	AM2022-45
70	BACS	£100.80	RoSPA	AM2022-45
80	BACS	£95.55	Total Energies	AM2022-53
84	BACS	£50.39	Ionos	AM2022-53
94	D.Debit	£33.65	BT	AM2023-10
96	BACS	£30.00	C.Dancer	AM2023-10
99	BACS	£150.34	WCC	AM2023-12
102	BACS	£51.62	EDF	AM2023-12
106	BACS	£112.96	Total Energies	AM2023-12
108	BACS	£218.14	E.ON	AM2023-12

All payments were matched to the individual invoice, bank statement and minute reference.

All payment audit trails were satisfactory

It was noted that a list of receipts and payments are sent with each agenda to Cllrs – good practice.

It was noted in minute 9th May 2022 (2022/16-12) that all Standing Orders and Direct Debits for payment are listed on the financial spreadsheet and presented to the Parish Council for approval – it is good practice to formally approve all standing payments.

It was noted that a bi- monthly budget monitoring spreadsheet is provided for Cllrs.

It was noted that all ring fenced funds are listed on the financial spreadsheet

Receipts.

It was noted that all receipts were properly accounted for

Minutes of the Parish Council meetings

All minutes checked, and found to be satisfactory, with no unusual activity.

It was noted that power is still formally delegated to the Clerk through the Scheme of Delegation to enable Council business to be carried out between meetings.

The Parish Council should investigate whether too many documents are being attached to the minutes because it could well be unclear exactly what is being approved. This could cause a problem should the minutes be challenged.

It was noted that some minutes have attached copies of letters to and from the Parish Council solicitors regarding outstanding claims from an individual, the Parish Council should consider whether these would be better kept in a restricted manner given the Data Protection Regulation, and individual rights to privacy. The Parish Council should be aware that to move into a confidential session must be by resolution only.

It was noted that the Parish Council has now moved to bi-monthly meetings

Parish Council Agendas

It was noted that all hard copy agendas were properly signed, dated and with no unusual activity listed

Budget Controls

It was noted that the Clerk/RFO continued to prepare a bi-monthly budget monitoring update for Councillors together with a financial spreadsheet with reserves listed, and these are produced as appendices to each minute. The Parish Council and its Clerk/RFO are to be commended on this practice.

It was noted that this monthly financial statement for Councillors reconciles to the bank statements – this too is good practice.

It was noted that the Clerk ensures that a formal proposal for the payment of invoices is seen on all agendas.

It was noted that the yearly level of precept and budget is the result of a clearly defined process – this is good practice.

It was noted in minute 2022-39-11.5 that a draft budget for the financial year 2023-24 will be circulated to all Cllrs (budget drafted by the Chair and Clerk).

It was noted in minute 2022-45-13.4 that draft budgets for the financial year 2023-24 were updated and circulated.

It was noted in minute 2022-53-12.4 that the budget and precept for the financial year 2023-24 was approved and submitted to the District Council – this is a good process for budget and precept defining.

It was noted that all year end balances were moved to reserves – this is good practice.

Income Control

It was noted that all receipts are banked promptly, and satisfactorily checked against the bank statements.

Payroll

It was noted that responsibility for the payment of taxes, NICS, and pensions are still being undertaken by the Parish Council.

It was noted that the Parish Council fulfilled its pension obligations

Receipts and payments spreadsheet

The receipts and payments spreadsheet was checked and found to be accurate to the figures shown

Year end Accounts

The year end accounts were checked and found to be arithmetically correct.

AGAR 2022-2023

It was noted that the Annual Governance and Annual Accounting Statements were formally approved by the Parish Council, and properly signed by the Chairman and the Clerk/RFO.

The internal auditor completed and signed page 3 of the AGAR 2022-2023 from Moore.

Sec.137 payments

It was noted that Avon Dassett Parish Council payments under this power are well within the statutory limits.

Internal audit

It was noted in minute of the meeting on 2022-31 that the internal audit report for 2021-2022 was reviewed and accepted – good practice to formally review the internal audit.

It was noted in minute 2022-61 that an Internal Auditor was formally appointed – good practice.

Financial Regulations

The Financial Regulations were checked on the Parish Council website and found to be current, this is good practice from the Parish Council in reviewing regularly

Standing Orders

The Standing Orders were checked on the Parish Council website and found to be current, this is good practice from the Parish Council in reviewing regularly.

Planning Standing Orders

It was noted that the Planning Standing Orders were reviewed on 9th May 2022 this is good practice from the Parish Council in reviewing regularly.

Insurance

It was noted in minute 2022-60-13.4 that BHB has been chosen as the Parish Council insurer.

It should be noted that it would be in the Parish Council's interest to clarify the position of the cemetery volunteer and public liability insurance with the Council insurer – it is good practice for the Parish Council to be aware of the insurance implications for volunteers.

Risk assessment

It was noted in the minutes of the meeting on 9th May 2022 that the risk assessment document was approved – good practice.

It might be in the Parish Council's interest to ask its insurer about a "key worker" policy to cover the extra cost of employing a locum Clerk should the incumbent be ill for any length of time.

Asset Register

The asset register was held on the financial spreadsheet and the figures agreed with the amount shown on the AGAR box 9 - the council is to be congratulated on the clarity of its register.

It was noted that the bus shelter is valued at £1, the Parish Council should investigate whether this figure needs to be reviewed given that the Parish Council could be liable for replacement should the shelter be damaged.

Cemetery

It was noted that the cemetery is now in use, and the regulations and map were checked and found satisfactory.

It was noted on the website that the Parish Council has in place the relevant Cemetery Regulations, a Memorial Maintenance Policy, and a Cemetery Volunteer Warden Role description, the Council is to be commended on this

Data Protection and Transparency Act

It was noted that Avon Dassett Parish Council is compliant with the transparency act and is to be congratulated on its website which is easy to find and move through..

Parish Council Policies

It was noted the minutes of the meeting on 9th May -2022 –item 6 that all Parish Council policies have been approved. All policies have been seen on the Parish Council website

Contracts

It was noted in minute 2022-9-12.i that a mowing contract has been approved – good practice to formally agree all contracts.

It was noted in minute 2022-9-12.ii that terms of reference with DWF Law LLP have been agreed.

It was noted in minute 2022-60-12.2b that the street light maintenance contract was renewed.

Website

It was noted that all Parish Council policies were reviewed online and found to be satisfactory
The Parish Council is to be congratulated on the clarity and content of its website and the ease of usage.

Conclusion

Whilst undertaking the Internal Audit, it is apparent that the Clerk/RFO is carrying out her responsibilities in a manner consistent with the standards required by Local Government Finance Regulations.

Where I have commented on future actions, these are only for Avon Dassett Parish Council to consider, and implement only if the Council feels that they will improve the Council's procedures.

It will be noted that in the Internal Audit Report 2022/23 of the AGAR Return 2022/23 Part 3 the internal auditor marked item F and K as Not Covered. This does not imply that there is anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of Avon Dassett Parish Council it means that there is no petty cash, neither is item K applicable to Avon Dassett Parish Council. A letter to Moore to that effect has been added by the internal auditor

This concludes the Internal Audit.

Signed.....  Dated 29th April 2023

W.J.Robinson

Smaller authority name: **AVON DASSETT PARISH COUNCIL**

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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

NOTICE

1. Date of announcement Sunday 4 June 2023 (a)

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.

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 2023, these documents will be available on reasonable notice by application to:

(b) Joanne Jarman
clerk@avondassettparish.com
07908 197817 (Mondays and Tuesdays)

commencing on (c) Monday 5 June 2023

and ending on (d) Friday 14 July 2023
[the 30th working day after (c) above]

3. Local government electors and their representatives also have:

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

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:

Moore (Ref AP/HD)
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ



5. This announcement is made by Joanne Jarman, Responsible Financial Officer

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

The right to inspect the accounting records

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

The right to ask the auditor questions about the accounting records

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

The right to make objections

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

A final word

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.