

Notes on variations

Notes on variations

	2021-22	Receipts	2022-23	
	£ 3,630.00	Precept	£ 3,702.60	
	£ 1.14	Interest	£ 35.57	
	£ 147.97	VAT Refunds	£ 436.94	
private hires / election hires	£ 505.00	Village Hall Income	£ 355.00	hall hire
wreathmaking shown as net income (receipts held)	£ 378.90	Fund Raising	£ 2,426.50	
SSE	£ 149.08	Refunds	£ 95.98	SSE/TEN
CIL funding	£ 1,170.44	Grants Received	£ 150.00	Jubilee
		Donations	£ 1,391.94	monies in memory of local residents, Easy Fundraising
	£ 5,982.53	Total	£ 8,594.53	

	Payments (Net of VAT/inc PAYE)			
	£ 257.30	Subscriptions, Licences, Training	£ 804.62	inc bank charges, music license
net 2021-22 + PAYE 2020-2021	£ 2,557.68	Staffing costs	£ 2,741.46	net 2022-23 + PAYE 2021-22
	£ 577.74	Utilities	£ 827.86	
	£ 481.61	Inspections/servicing	£ 541.55	
inc newsletters x2	£ 111.99	Printing/Stationery/Newsletter	£ 30.00	
	£ 707.76	Insurance	£ 729.90	
	£ 75.00	Audit	£ 50.00	
	£ -	Business Rates & Refuse		
	£ 23.21	Village Hall Maintenance	£ 2,633.56	window, repointing
	£ 87.87	Village Green/Playing Field/Village Maint.	£ 61.55	inc mowing
tree	£ 126.00	Defibrillator	£ 126.00	
wreathmaking funds were net (receipts held)	£ 12.00	Chairman's allowance		
marquee, sanitisers	£ -	Fundraising costs		
	£ 539.75	Equipment	£ 1,286.33	cabinets, poppies, noticeboard, hob, nets
	£ -	Election costs		
	£ 294.07	VAT paid	£ 471.03	
	£ 5,851.98	Total	£ 10,303.86	

Balance @ 1/4/21	£ 16,106.25	Balance @ 1/4/22	£ 16,236.80
Add Total Receipts	£ 5,982.53	Add Total Receipts	£ 8,594.53
Less Total Payments	£ 5,851.98	Less Total Payments	£ 10,303.86
Balance @ 31/3/22	£ 16,236.80	Balance @ 31/3/23	£ 14,527.47

These cumulative funds are represented by:

	Cash in hand	
£ 3,749.32	Ordinary Current A/C	£ 3,345.72
£ 3,385.60	VH Current A/C	£ 3,977.68
£ 9,101.51	BMM A/C	£ 7,203.60
	unpresented cheques	
£ 16,236.43	Balance @ 31st March 2023	£ 14,527.00

0.47

The above figures have been prepared from the computer records, Bank Statements, cheque-book & credit book counterfoils and sundry receipts and papers covering the period 1/4/2022 to 31/3/2023. Source of difference of £0.37 unknown (inherited).

Signed  Parish Clerk Date 22/6/23

The above figures have been audited in accordance with Audit Commission guidelines.

 Chairman

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.

BARNBY IN THE WILLOWS 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: £8,594

Total annual gross expenditure for the authority 2022/23: £10,303

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

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

- The authority was in existence on 1st April 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



22/06/2023

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

22/06/2023

Signed by Chairman

Date



22/06/2023

as recorded in minute reference:

8b

Generic email address of Authority

parishclerk@barnbyinthewillows.com

Telephone number

07905 787086

*Published web address

www.barnbyinthewillows.org.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.

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

BARNBY IN THE WILLOWS 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	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
			✓

*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:

22/06/2023

and recorded as minute reference:

8c

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
	✓	

www.barnbyinthewillows.org.uk

Section 2 – Accounting Statements 2022/23 for

BARNBY IN THE WILLOWS PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	16,106	16,236	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	3,630	3,702	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,352	4,892	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	2,557	2,741	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	3,295	7,562	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	16,236	14,527	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	16,236	14,527	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	265,742	290,247	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



Date

22/06/2023

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

22/06/2023

as recorded in minute reference:

8d

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



**Barnby in the
Willows
Parish Council**

**Bank
Reconciliation**

**Year Ended
31 Mar 2023**

Balance brought forward 1st April 2022			16,236.80
Plus:	Income	1/4/22 - 31/3/23	8,594.53
Less:	Payments	1/4/22- 31/3/23	10,303.86
Balance		31/03/2023	14,527.47

Reconciliation:

Ordinary Current A/C	31/03/2023	3,345.72
Village Hall Current A/C	31/03/2023	3,977.68
Business Money Mgmt A/C	31/03/2023	7,203.60
Cash in Hand		0.00
Balance		14,527.00
<i>Less unpresented cheques</i>		<i>0.00</i>
Balance		14,527.00

The above statement represents fairly the financial position of the authority for the year ended 31/3/23 and reflects its receipts and payments during the year.

Money held in reserve has been ear-marked for :

- Window / guttering repairs;
- Election costs
- Ringfenced funds / donations / CIL

Signed.....Chairman Date... 10/5/23....

Signed..........Clerk Date... 10/5/23.....

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Repair windows and guttering	6130		
Election costs (2023)	800		
Ringfenced funds/donations	1430		
CIL	614		
Reserve 6			
Reserve 7			
			8974
General reserve	5553		
			5553
Total reserves (must agree to Box 7)			<u><u>14527</u></u>

Also need to allow for
Hour running costs - dependent on
when income received.