



www.churchwithchapelbrampton-pc.gov.uk

6th June 2023

Dear Sir/Madam,

Please find enclosed the following audit information for Church with Chapel Brampton Parish Council:

Bank Reconciliation for YE 31 March 2023

Current Account (Unity Trust, 20415701)	£5,258.43
Reserve Account (Unity Trust, 20145714)	£27,126.57
Petty Cash Held	£0
Unpresented Cheques as at 31/3/2023	£0
Un-banked cash as at 31/3/2023	£0
Net Balance as at 31/3/2023	£32,385.00 *

* Figure agrees to Box 8 in the column headed "Year ending 31 March 2023" in Section 2 of the AGAR – and to Box 7 as the accounts are prepared on a receipts and payments basis.

Internal Auditor's Report (attached)

Please find attached a copy of internal auditor's report. In accordance with the guidance from the internal audit report for YE March 2022 the council has continued its protocol for checking the payments and receipts against the bank reconciliations.

Annual Governance Statement

Please find attached a signed copy of the Annual Governance Statement. The exercise of public rights during the year 2022/23 has been set and approved by council and will start on 30th June 2021 and end 11th August (minute reference 2023/21).

Annual Accounting Statement

Below is an explanation of variances between YE March 2022 and YE March 2023. Exceptional costs have been itemised to account for the variance in spending. General running costs includes grass cutting, rents and office running costs.

	YE Mar 2022	YE Mar 2023	Explanation of variations
Balance b/f	£27,768	£28,644	As per bank statements
Precept	£26,750	£29,000	As budgeted
Total other Receipts	£7,729	£6,910	<u>2021/22</u> £3,718 VAT Reclaim £2,236 Local Authority contribution for mowing/litter collection (payment relates to 2020 season & 2021 season) £15 interest £1,760 Community donations towards defibrillator <u>2022/23</u> £2,699 VAT Reclaim £1,382 Local Authority contribution for mowing/litter collection (payment for 2022 season) £271 interest £2,558 Insurance claim – street light repair (invoice for repair received April 2023)
Staff Costs	£6,826	£7,501	<u>2021/22</u> £5,836 Clerk salary (@ £441 per month +OT) £990 litter pickers salary <u>2022/23</u> £6,396 Clerk salary (@ £487 per month +OT) £1,108 litter pickers salary
Loan interest/capital repayment	0	0	
All Other Payments	£26,776	£24,664	<u>2021/22</u> £6,719 PCSO Contribution £2,859 Replacement notice boards £1,797 Play equipment maintenance £15,401 Scheduled running costs <u>2022/23</u> £5,165 PCSO Contribution £1,511 Playing field Gate £1,257 Defibrillator £1,750 Traffic survey £14,981 Scheduled running costs
Balance b/f	£28,644	£32,385	As per bank statements
Total Value of cash and short-term investments	£28,644	£32,385	As per bank statements
Total Fixed Assets	£148,733	£150,596	<u>2022/23</u> Value of items removed: £2,193 Value of items added: £4,055 Detailed list attached.
Total borrowings	0	0	n/a

Kind Regards

Sarah Stock
Clerk for Church with Chapel Brampton Parish Council

Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Church and Chapel Brampton Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	9 th May 2023
Year ending:	31 March 2023	Date audit carried out:	May, Remotely

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chairman of the Council:

I have conducted a thorough review of the documents on the parish council website plus those supplied by the Clerk, Mrs Sarah Stock, I would like to thank Sarah for her help with the audit.

I have reviewed all the payments, receipts, minutes, bank statements and bank reconciliation statements, the asset register and other documents available on the website.

I am satisfied that all internal control objectives have been met and I do not have any concerns.

It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

Yours sincerely,



Miss Fiona Young
Ncalc Internal Audit Service
Tel: 07393205249
Email: Fyoungauditservice@gmail.com

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	27768	28644
2. Annual precept	26750	29000
3. Total other receipts	7729	6910
4. Staff costs	6826	7505
5. Loan interest/capital repayments	0	0
6. Total other payments	26776	24664
7. Balances carried forward	28644	32385
8. Total cash and investments	28644	32385
9. Total fixed assets and long-term assets	148733	150596
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2022)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://www.northantscalc.com/uploads/practitioners-guide-2022-8.pdf>

2022/23 Asset Register

		Purchase Date	Cost Price
PP	Wooden bridge in pocket park	01-Apr-01	£ 750
	Stone bus shelter Chapel B	01-Apr-08	£ 8,650
PF	Metal bench, playing field	01-Apr-09	£ 383
PF	Picnic table, Playing field	01-Apr-09	£ 946
PF	Roundabout	01-Apr-09	£ 4,537
Streetlight	4 x Column Street Lights with PLL lanterns	18-Oct-13	£ 4,736
A5199	Memorial seat in Chapel B bus shelter	01-Apr-14	£ 900
PF	Playing field entrance gate/carpark	12-Apr-17	£ 503
	Mobile VAS units	15-Jan-18	£ 2,663
Streetlight	1 x Column Street Light with PLL lanterns	02-May-18	£ 1,882
Streetlight	LLP Street Light Lanterns x 32 (upgraded lanterns)	18-Oct-18	£ 4,249
	Mobile VAS units	01-Feb-20	£ 2,558
Church Brampton	Defibrillator & Heated box (Items donated)	06-Jun-20	£ 1,125
PF	Grass tiles surrounding play equipment	25-Aug-20	£ 2,465
PF	Trio Rotator Swing	25-Aug-20	£ 4,913
PF	Vesuvius Basket Swing	25-Aug-20	£ 1,934
PF	Pentagon Play ship	03-Nov-20	£ 6,795
PF	"Eddie the Truck" bench/table Playing Field	16-Feb-21	£ 1,430
HR	Metal WWI memorial bench Harlestone Rd (opposite PF)	16-Feb-21	£ 896
PF	Metal WWI memorial bench Playing Field	16-Feb-21	£ 896
	Noticeboards at Church & Chapel Brampton	26-Apr-21	£ 2,859
PP	*3 x wooden benches, Pocket Park	Donation	£ 370
	*Wooden seat, Cawan Bank	Donation	£ 584
Close	*Wooden seat Chapel B, Spencer Close	Donation	£ 584
HR/SL Crossroads	*Wooden seat, Church B, Crossroads	Donation	£ 584
Golf Lane	*Wooden seat, Church B, The Golf Lane Green	Donation	£ 584
PF	*Wood and metal bench Playing field	Not Known	£ 363
HR	*Wooden Jubilee seat Harlestone Rd, HWThorn	Not Known	£ 625
Streetlight	12 x Bracket streetlights on wooden poles (Church)	Not Known	£ 18,756
PF	2 x Toddler swings with frame	Not Known	£ 605
PF	3 stages set of balance beams	Not Known	£ 658
PF	3 x Child swing with frame	Not Known	£ 726
Streetlight	31 Column Street lights with PLL lanterns	Not Known	£ 39,138
	4 x Merlin litter bins	Not Known	£ 837
Streetlight	8 x Bracket streetlights on wooden poles (Chap)	1/10/2018	£ 12,504
PF	Basketball stand & net	Not Known	£ 1,500
PF	Climbing Frame	Not Known	£ 543
Church	Lantern at entrance to Church yard	Not Known	£ 500
PF	Litter bin, Playing field	Not Known	£ 250
PF	Pig ball game	Not Known	£ 658
PP	Pocket Park field gate & pedestrian gate	Not Known	£ 665
PP	Pocket Park stone wall & solid entrance gate	Not Known	£ 6,632
PF	Slide	Not Known	£ 908
PF	Spring mobile	Not Known	£ 1,170
PF	Toddler seesaw	Not Known	£ 726

Church	War Memorial	Not Known	£	1
PF	Wooden Park Bench	18-Mar-21	£	545
Chapel Meeting Room	Defibrillator & Heated box	22-Apr-22	£	1,260
Sandy Lane/H'stone				
Road	VAS Poles	11-Jun-22	£	1,000
PF	Wooden Gate (at rear of Car Park)	31-May-22	£	1,250
	Total Value of Assets 31st March 2023			<u>£ 150,596</u>

Your Account Statement



1110397408 | 01390

Mrs Sarah Stock
Church With Chapel Brampton Parish Council
9 Lower Harlestone
9
Northampton
NN7 4EW

Unity Trust Bank
PO Box 7193,
Planetary Road,
Willenhall,
WV1 9DG

0345 140 1000

Date: 03/06/2022

Account Name: Church With Chapel Brampton Parish Council

Swift Code (BIC): NWBKGB2L

IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20415701

Your arranged overdraft limit is £0.00


Your pre-notification statement

We're improving how we communicate transactional information with you, you'll start to see an extra level of detail in your itemisation. These improvements put you in control of your finances, allowing you to make more informed decisions.




For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: [FSCS.org.uk](https://www.fscs.org.uk) or refer to our FSCS Information Sheet and Exclusions List at [unity.co.uk/fscs](https://www.unity.co.uk/fscs)

Contact Us

 Call us: **0345 140 1000**

 Email us: **us@unity.co.uk**

 Visit us: **[unity.co.uk](https://www.unity.co.uk)**

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
31/03/2022		Balance brought forward	£0.00	£0.00	£3,466.93
08/04/2022	Direct Debit	Direct Debit (YU ENERGY)	£45.28 ✓	£0.00	£3,421.65
08/04/2022	Direct Debit	Direct Debit (YU ENERGY)	£20.54 ✓	£0.00	£3,401.11
28/04/2022	Faster Payment Debit	B/P to: Sarah Stock	£533.20 ✓	£0.00	£2,867.91

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Page number 1 of 3

Statement number 022



Your Account Statement



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Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

1187176811 | 00135
Mrs Sarah Stock
Church With Chapel Brampton Parish Council
9 Lower Harlestone
9
Northampton
NN7 4EW

Date: 31/03/2023

Account Name: Church With Chapel Brampton Parish Council

Swift Code (BIC): NWBKGB2L
IBAN Number: GB93NWBK60023571418024

Sort Code: 608301
Account Number: 20415701

Your arranged overdraft limit is £0.00

Contact Us

- Call us: 0345 140 1000
- Email us: us@unity.co.uk
- Visit us: unity.co.uk

Fraud Reminder

Unity Trust Bank will NEVER ask you to share passwords or PINs. If you receive a suspicious call, please hang up and contact our dedicated fraud number, freephone 0808 196 8420 or email fraud@unity.co.uk.



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: FSCS.org.uk or refer to our FSCS Information Sheet and Exclusions List at unity.co.uk/fscs

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
04/03/2023		Balance brought forward	£0.00	£0.00	£7,123.50
09/03/2023	Faster Payment Debit	B/P to: Greenbarnes Ltd	£16.87	£0.00	£7,106.63
09/03/2023	Faster Payment Debit	B/P to: R Green	£9.00	£0.00	£7,097.63
09/03/2023	Faster Payment Debit	B/P to: Stephen Crane	£20.25	£0.00	£7,077.38

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Unity Trust Bank plc is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Unity Trust Bank is entered in the Financial Services Register under number 204570. Registered Office: Four Brindleyplace, Birmingham, B1 2JB. Registered in England and Wales no. 1713124. Calls may be monitored and recorded for training, quality and security purposes. © Unity Trust Bank. All Rights Reserved.



Your Current T1 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
09/03/2023	Faster Payment Debit	B/P to: MA Macmain	£7.18	£0.00	£7,070.20
09/03/2023	Faster Payment Debit	B/P to: Sarah Stock	£179.48	£0.00	£6,890.72
27/03/2023	Faster Payment Debit	B/P to: Eon Energy Soluti	£155.81	£0.00	£6,734.91
27/03/2023	Faster Payment Debit	B/P to: Eighth Earl Spence	£37.76	£0.00	£6,697.15
27/03/2023	Faster Payment Debit	B/P to: Eighth Earl Spence	£720.00	£0.00	£5,977.15
27/03/2023	Faster Payment Debit	B/P to: R Green	£206.00	£0.00	£5,771.15
27/03/2023	Faster Payment Debit	B/P to: MA Macmain	£7.31	£0.00	£5,763.84
27/03/2023	Faster Payment Debit	B/P to: MGT Design	£330.00	£0.00	£5,433.84
27/03/2023	Faster Payment Debit	B/P to: AA Landscapes Ltd	£930.00	£0.00	£4,503.84
27/03/2023	Faster Payment Debit	B/P to: Sarah Stock	£37.99	£0.00	£4,465.85
28/03/2023	Standing Order	S/O to: Sarah Stock	£488.60	£0.00	£3,977.25
28/03/2023	Credit	WNC FINANCE	£0.00	£1,381.68	£5,358.93
31/03/2023	Standing Order	S/O to: Z Finney	£55.00	£0.00	£5,303.93
31/03/2023	Standing Order	S/O to: JL Hawkins	£27.50	£0.00	£5,276.43
31/03/2023	Fee	Service Charge	£18.00	£0.00	£5,258.43

For Businesses.
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For Good.

Your Account Statement



1117099609 | 00123

Mrs Sarah Stock
Church With Chapel Brampton Parish Council
9 Lower Harlestone
9
Northampton
NN7 4EW

Unity Trust Bank
PO Box 7193,
Planetary Road,
Willenhall,
WV1 9DG

0345 140 1000

Date: 30/06/2022

Account Name: Church With Chapel Brampton Parish Council

Swift Code (BIC): NWBKGB2L


IBAN Number: GB93NWBK60023571418024

Sort Code: 608301


Account Number: 20415714

The credit interest rate is 0.45% AER as of your statement date.

Contact Us

 Call us: **0345 140 1000**

 Email us: **us@unity.co.uk**

 Visit us: **unity.co.uk**

Your pre-notification statement

We're improving how we communicate transactional information with you, you'll start to see an extra level of detail in your itemisation. These improvements put you in control of your finances, allowing you to make more informed decisions.



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: **FSCS.org.uk** or refer to our FSCS Information Sheet and Exclusions List at **unity.co.uk/fscs**

Your Instant Access account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
31/03/2022		Balance brought forward	£0.00	£0.00	£25,177.41
27/04/2022	Credit	Credit 000001	£0.00	£364.77	£25,542.18
28/04/2022	Credit	WNC OLD DDC	£0.00	£14,500.00	£40,042.18
11/05/2022	Transfer	Transfer to 20415701	£12,000.00	£0.00	£28,042.18

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Page number 1 of 3

Statement number 012



Your Account Statement



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1187176811 | 00136
Mrs Sarah Stock
Church With Chapel Brampton Parish Council
9 Lower Harlestone
9
Northampton
NN7 4EW

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Date: 31/03/2023

Account Name: Church With Chapel Brampton Parish Council

Swift Code (BIC): NWBKGB2L
IBAN Number: GB93NWBK60023571418024

Sort Code: 608301
Account Number: 20415714

The credit interest rate is 2.15% AER as of your statement date.

Contact Us

- Call us: 0345 140 1000
- Email us: us@unity.co.uk
- Visit us: unity.co.uk

Fraud Reminder

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Your Instant Access account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
31/12/2022		Balance brought forward	£0.00	£0.00	£25,691.19
15/03/2023	Credit	THE PCC PAYMTSYY2	£0.00	£1,313.54	£27,004.73
31/03/2023	Credit Interest	Credit Interest	£0.00	£121.84	£27,126.57

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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

INTERNAL AUDIT

SIGNED.....

Church with Chapel Brampton Parish Council

ENTER NAME OF AUTHORITY

www.churchwithchapelbrampton-pc.gov.uk

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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	N/A
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

DD/MM/YYYY 08/05/23 DD/MM/YYYY

Name of person who carried out the internal audit

Fiona Young NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

08/05/23

*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:

Church with Chapel Brampton Parish Council

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.	✓		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
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*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:

18/05/2023

and recorded as minute reference:

MAY 2023/21

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.churchwithchapelbrampton-pc.gov.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

Church with Chapel Brampton Parish Council

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	27,768	28,644	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.
2. (+) Precept or Rates and Levies	26,750	29,000	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.
3. (+) Total other receipts	7,729	6,910	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
4. (-) Staff costs	6,826	7,505	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
5. (-) Loan interest/capital repayments	0	0	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.
6. (-) All other payments	26,776	24,664	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
7. (=) Balances carried forward	28,644	32,385	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
8. Total value of cash and short term investments	28,644	32,385	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
9. Total fixed assets plus long term investments and assets	148,733	150,596	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.
10. Total borrowings	0	0	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.

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

SIGNATURE REQUIRED

Date

09/05/2023

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

18/05/2023

as recorded in minute reference:

MAY 2023/21

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