

Local council name: **PETHAM PARISH COUNCIL**

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2024

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: Wednesday 19th June 2024 (a)</p> <p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2024 these documents will be available on reasonable notice on application to:</p> <p>(b) Mr Chris Beatrup Parish Clerk / Responsible Financial Officer 5 Leysdown View, Whitstable Kent CT5 4TJ</p> <p>Tel: 07840 735295 email: clerk@pethamparishcouncil.org.uk</p> <p>commencing on (c) Wednesday 19th June 2024</p> <p>and ending on (d) Tuesday 30th July 2024</p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none">• the opportunity to question the auditor about the accounts; and• the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:</p> <p>Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk</p> <p>5. This announcement is made by (e) Mary Henderson : Chair</p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 1 July 2024.</p> <p>(e) Insert name and position of person placing the notice</p>
--	---

Certificate of Exemption – AGAR 2023/24 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 2024, 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 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

PETHAM PARISH COUNCIL

certifies that during the financial year 2023/24, 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 2023/24: £ 24 639 - 17

Total annual gross expenditure for the authority 2023/24: £ 22 827 - 59

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 2020
- In relation to the preceding financial year (2022/23), 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 2024.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

C R Beatrup

30/05/2024

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

6.6.24

Signed by Chair

Date

M J [Signature]

as recorded in minute reference:

24/25.020

Generic email address of Authority

clerk@pethamparishcouncil.org.uk

Telephone number

07840 735295

*Published web address

www.pethamparishcouncil.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 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

PETHAM PARISH COUNCIL

www.pethamparishcouncil.org.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

03/06/2024

Name of person who carried out the internal audit

CAROL CASTLE

Signature of person who carried out the internal audit

Carol Castle

Date

03/06/2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

PETHAM PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		Yes means that this authority
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
			✓

*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:

6.6.24

and recorded as minute reference:

24/25.020

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

Chair

Mary Henderson

Clerk

C R Beatrup

Information required by the Transparency Code (not part of the Annual Governance Statement)

	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	✓	

www.pethamparishcouncil.org.uk

Section 2 – Accounting Statements 2023/24 for

PETHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	35,934	27,526	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	15,800	15,800	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	19,441	8,839	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	5,184	6,071	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	38,465	16,756	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	27,526	29,337	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	27,526	29,337	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	65,831	65,831	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
For Local Councils Only	Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)		✓	The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓ The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

CR Beatrup

30/05/2024

Date

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

6.6.24

as recorded in minute reference:

24/25.020

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

Mary Henderson

Statement Of Variation

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: Petham Parish Council

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2022/ 2023 £	2023/ 2024 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	15,800	15,800	0	No change
Box 3 <i>Other income</i>	19,441	8,839	-10,602	Significant grant and promoted event income received In 2022-23. Less so in 2023-24, after formation of independent Community Interest Company (CIC) Petham Events
Box 4 <i>Staff Costs</i>	5,184	6,071	+887	Cost of living and pay scale increment increases
Box 5 <i>Loan Interest /capital</i>	0	0	0	No change
Box 6 <i>Other Payments</i>	38,465	16,756	-21,709	2022-23 had significantly more expenditure for items such as the Adult exercise equipment and Petham Parish Events than 2023-24
Box 7 <i>Balances Carried forward</i>	27,526	29,337	+1,811	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.
Box 8 <i>Total value of cash and short term investm- -ents</i>	27,526	29,337	+1,811	More finance available at end-of-year 2023-24 than at end of year 2022-23
Box 9 <i>Fixed assets & long-term assets</i>	65,831	65,831	0	Explain <u>all</u> movements in this category and not just those above 15% No change. Asset Register being reviewed

Box 10 Total borrowing	0	0	0	Nil
------------------------------	---	---	---	-----

2022-23	Payments	2023-24		2022-23	Receipts	2023-24
	Administration			15,800.00	Precept	15,800.00
5,184.41	Salary	6,071.87		1,350.00	Street Lighting Grant	1,485.00
372.00	Operation of PAYE	283.20		2,972.00	Concurrent Funding	3,269.00
350.00	Audit Internal and External	602.00		0.00	Petham Events Sent On	50.00
0.00	CCC Election Costs	98.47		50.00	Kenfield CC Match Fee	50.00
5.00	Publications - Parish Mag	5.00		83.88	Business Rsrve A/C Interest	280.76
331.92	Insurance	269.74		61.60	Village Asset A/C Interest	189.01
94.50	PC Rent Village Hall	180.00		0.00	Coronation Event Income	1,235.00
338.57	KALC Membership	357.46		804.14	HMRC vat refund 2020-21	2,280.40
318.00	Website	318.00				
0.00	Speedwatch Letters	37.98				
0.00	Noticeboards	16.99				
0.00	Security Shredding	115.00				
0.00	Defibrillator Accessories	154.80				
			8,510.51			
	Misc/Grants					
0.00	Petham Events Sent On	50.00				
5,886.19	Event Expenses	1,310.84				
200.00	Kent Air Ambulance Grant	200.00				
376.75	Village Hall	1,680.75				
			3,241.59			
	Street Lighting					
669.74	Energy	889.24				
300.00	Insurance	300.00				
1,627.10	Maintenance	1,380.56				
	Parks/Open Spaces		2,569.80			
1,895.03	Playfield Mowing	2,214.52				
1,760.24	Ground Maintenance	1,590.94				
300.00	Insurance	300.00				
96.00	Recreation Ground Rent	96.00				
100.80	Rospa Report	106.80				
	Village Sign Costs	2,496.00				
	Anti Fly Tipping/flyers	409.96				
	Litter Bin	477.61				
900.00	Gritting / Salt	264.00				
			7955.83			
	Kenfield Ground					
200.00	Insurance	300.00				
389.00	Water Bill	40.20				
218.11	Pavilion Mtrials & Eqpmnt	209.66				
			549.86			
	Total Payments		22,827.59			24,639.17

mk
6.6.24

Year Ending 31st March 2024

Balance Sheet 2023-2024

Bank Accounts as at 31st March 2024

Natwest Current Account	50.00	Opening Balance 01.04.23	27526.38
Natwest Reserve Account	15031.21	Receipts	24639.17
NW Village Assets Replacement Acct	14256.75	Payments	22827.59
			1811.58
		29337.96	Closing Balance 31.03.24
			29337.96

Mark
6.6.24

PETHAM PARISH COUNCIL

Bank Reconciliation financial year ending 31 March 2024

Prepared by Chris Beatrup, Parish Clerk / RFO

6th June 2024

Approved by Members of Petham Parish Council

6th June 2024

Balances as per bank statements as at 31st March 2024

Nat West Current Account	50.00
Nat West Reserve Account	15031.21
Nat West Village Assets Account	14256.75
Bank Balances as at 31st March 2024	29337.96

Opening Balance 1st April 2023	27526.38
Add Receipts	24639.17
Less Payments	22827.59
Closing Balance as at 31st March 2024	29337.96