

Goosnargh Parish Council

2022 - 2023 Audit Statement

Attached to this document are

1. A copy of the Annual Governance Statement
2. An explanation of the NO answers on the Annual Governance Statement
3. Nat West confirmation bank account not live until 7th August
4. A copy of the Accounting Statement

I declare that the Accounting Statement is unaudited and subject to change.

J Buttle

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Mrs J Buttle
Clerk and Responsible Finance Officer
Goosnargh Parish Council

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

E Goosnargh 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' 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:

25 SEP 2023

and recorded as minute reference:

MIN 23/24.30

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

Chairman

J. S. [Signature]

REQUIRED

Clerk

S. Buttle

REQUIRED

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>

<https://www.goosnarghparishcouncil.org.uk> PUBLIC WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

Goosnargh Parish Council

	Year ending		Notes and guidance	
	31 March 2022 £	31 March 2023 £		
1. Balances brought forward	36,601	56,275	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	6,000	6,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	22,796	3,572	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	3,748	3,773	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	5,374	6,693	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	56,275	55,381	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	56,275	55,381	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	3,696	3,696	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

J Battle REQUIRED

Date

21 SEPT 2023

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

25 SEPT 2023

as recorded in minute reference:

23/24 - 31 MINCE

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

J Smith REQUIRED

ANNUAL GOVERNANCE STATEMENT

2022/23 Goosnargh Parish Council – referred to as The Council

Explanation of NO answers.

1. **NO** - Goosnargh Parish Clerk died at the end of March but as she worked from home and stored all the documents on a personal computer, the replacement Clerk was unable to access any records including the bank accounts and statements. Due to numerous complications, the situation was not rectified until the 7th August – see attached email from Nat West. Consequently, the Council has not been able to prepare the AGAR by the 31st July in accordance with the Accounts and Audit regulations.
2. **NO** - Following the Clerk's death, the cheque books could not be found and the bank statements could not be accessed. Whilst this has now been rectified – with no discrepancies identified – there was clearly a risk to the safeguarding of public money.
3. **NO** - None of the Councillors were aware of the bank codes or passwords and they could not access the Council's email account – consequently invoices could not be paid and correspondence could not be accessed so the Council was unable to conduct its business or manage its finances.
4. **NO** – see 1 above. The accounts and 2022/23 AGAR were presented to the 25th September 2023 Council meeting – outside the statutory periods for the public inspection – however, in the interests of openness and transparency, a full copy of the business transactions, bank reconciliation and a copy of this explanation and details of how to inspect the 2022/23 accounts have been added to the Council's website.
5. **NO** - There is no evidence to suggest that a review of the financial risks was carried out and even if there was, the internal controls were not robust enough to prevent the above problems occurring.
6. **NO** – The 2022/23 internal audit has not been carried out as the relevant documents (stored on the previous Clerk's personal computer) are not available. Standing Orders and Financial Regulations were also significantly out of date.
7. **NO** – MIN 549 confirms that PKF Littlejohn were paid for the 2021/22 audit – but there is insufficient detail to confirm that the completed AGAR and all matters requiring attention were presented and approved by Council.
8. **YES** – Following the year end and the appointment of a new Clerk, the Council has disclosed everything it should have regarding its business activity – including events taking place after the year end.
9. **N/A** – The Council does not manage any Trust funds

Newly appointed Clerk and RFO



Mrs Julie Buttle

Important information about your online banking

NoReply@Services.Natwest.com <NoReply@services.natwest.com>
To: "goosnarghparish@gmail.com" <goosnarghparish@gmail.com>

7 August 2023 at 12:36



Hello Julie,

Your NatWest Online Banking Request

Thanks for submitting your online banking application, reference 27982336 . We can now confirm your access has been successfully set up.

What happens next

You will now receive:

- An activation code which will be sent either as an SMS to the mobile number we hold for you or sent to the postal address used on statements for your main business bank account. You should receive this within 7-10 working days
- A customer number which will be sent either to the email address we hold for you or the business address used for your activation code. You should also receive this within 7-10 working days
- You will be able to order your card reader once you have logged in

If any of these don't arrive or you need help with any other aspect of Online Banking you can:

- Contact our support team via webchat <https://www.natwest.com/business/support-centre.html>
- Or call your usual customer service team

If you don't recognise this request, please call us.

Thanks,

The Online Banking Team
NatWest

About this email

This email is confidential and intended for the addressee only. Please delete if that is not you.

This is a service message designed to keep you informed of important information associated with your account.

Please do not reply to this email as the address is not monitored. Visit our [Support Centre](#) if you have any queries and we'll be happy to help.

Important Security Information

NatWest will **NEVER** ask for your full PIN or Password when identifying you on the phone or online, and will **NEVER** ask for Card Reader codes on the phone or when logging in.