

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

DONDRAW 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.	☒	☐	‘Yes’ means that this authority: 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:

22/05/2023

and recorded as minute reference:

12/23 (11)

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

Chairman

J Bennett

Clerk

J. Pae

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 ☐

ENTERED WEBSITE ADDRESS WWW.DONDRAWPC.ORG.UK

Section 2 – Accounting Statements 2022/23 for

DUNDRAW PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	955	934	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	1850	1850	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	0	32	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	980	1100	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	906	1003	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	919	713	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	919	713	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	2589	2589	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

SIGNATURE REQUIRED

Date 17/04/2023

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

22/05/2023

as recorded in minute reference:

12/23(11)

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

SIGNATURE REQUIRED

X

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.

DUNDRAW 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:

ENTER AMOUNT £00,000
1882.15

Total annual gross expenditure for the authority 2022/23:

ENTER AMOUNT £00,000
2102.80

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 **£200 +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

SIGNATURE REQUIRED
J. Pae

22/05/2023

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

22/05/2023

Signed by Chairman

Date

SIGNATURE REQUIRED
J. Beckett

22/05/2023

as recorded in minute reference:

12/23(iv)

Generic email address of Authority

Telephone number

ENTER AUTHORITY'S GENERIC EMAIL ADDRESS
info@dundrawpc.org.uk

TELEPHONE NUMBER
01547 368323

*Published web address

ENTER PUBLISHED WEBSITE/WEBPAGE ADDRESS
www.dundrawpc.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.

Annual Internal Audit Report 2022/23

DUNDRAW PARISH TEICOMNO L AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

www.dundrawpc.org.vic

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. (If the authority had a limited assurance review of its 2021/22 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 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).	✓		
N. The authority has complied with the publication requirements for 2021/22 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).

NO OTHER RISK AREAS IDENTIFIED

Date(s) internal audit undertaken

25/04/2023

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

LAURENCE HAYTON

Signature of person who carried out the internal audit

Laurence Hayton

SIGNATURE REQUIRED

Date

25/04/2023

*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).

DUNDRAW PARISH COUNCIL
INCOME AND EXPENDITURE ACCOUNT – 2022/23

DATE	INCOME RECEIVED FROM:	AMOUNT £	DATE	EXPENDITURE INCURRED TO:	SUBJECT	TOTAL AMOUNT £	Chq. No.	S137 £	VAT £
1.4.2022	Balance b/fwd	933.91	16.5.22	CALC	Annual Subscription	111.64	000		
1.4.2022	Allerdale B.C. Half Yearly Precept	925.00	16.5.22	Zurich Municipal	Annual Insurance	196.00	389		
30.9.2022	Allerdale BC Half Yearly Precept	925.00	16.5.22	Wheyrigg Hall Hotel	Room Hire	20.00	391		
6.2.2023	HMRC -VAT Refund	30.80	16.5.22	L. Hayton	Internal Auditor	30.00	392		
31.3.2023	interest	1.35	16.5.22	C. Storey - Refund	Hire of Portaloo	184.80	393		30.80
			18.7.22	Wheyrigg Hall Hotel	Room Hire	20.00	394		
			18.7.22	J. Rae	Clerk's a/c quarter 1	258.32	395		
			18.7.22	HMRC	PAYE Quarter 1	48.80	396		
			26.9.22	Wheyrigg Hall Hotel	Room Hire	20.00	397		
			26.9.22	J. Rae	Clerk's a/c quarter 2	256.99	398		
			26.9.22	HMRC	PAYE quarter 2	49.00	399		
			24.10.22	ICO	Date Protection Fee	35.00	DD		
			21.11.22	Wheyrigg Hall Hotel	Room Hire	20.00	400		
			16.1.23	J. Rae	Clerk's account Quarter 3	317.69	401		
			16.1.23	HMRC	PAYE Quarter 3	67.00	402		
			16.1.23	D J Web Design	Website Hosting Fee	100.00	403		
			16.1.23	Wheyrigg Hall Hotel	Room Hire	20.00	404		
			20.3.23	Wheyrigg Hall Hotel	Room Hire	20.00	405		
			20.3.23	HMRC	PAYE Quarter 4	55.00	406		
			20.3.23	J. Rae	Clerk's account Q4	272.56	407		
	TOTAL INCOME	1882.15			TOTAL TO-DATE	£2102.80			

Balance cfwd £ 933.91
Income £1882.15
Expenditure £2816.06
Balance £2102.80
£ 713.26

**BANK
RECONCILIATION**

Business a/c £710.00
Treasurers a/c £ 43.26
£753.26
Unpresented Chq 404 £ 20.00
Unpresented Chq 405 £ 20.00
£713.26

Bank reconciliation -DUNDRAW PARISH COUNCIL

	£	£
Balance per bank statement at 31 March 2023		43.26
Add: outstanding receipts		
		-
		-
Less: outstanding payments		
chq 404	20.00	
chq 405	20.00	
		40.00
Balance per cashbook at 31 March 2023		3.26

Outstanding receipts
This should include any amounts received which have been recorded in the cashbook as being received in the period to 31 March 2023 but which appear on the bank statement after 31 March 2023.

Outstanding payments
This should include any amounts paid which have been recorded in the cashbook as being paid in the period to 31 March 2023 but which appear on the bank statement after 31 March 2023.

Explanation of variances 2022/23

Name of smaller authority: DUNDRAW PARISH COUNCIL

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2023 £	2022 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	934	955					
2 Precept or Rates and Levies	1,850	1,850	0	0.00%	NO		
3 Total Other Receipts	32	0	32	100.00%	YES		
4 Staff Costs	1,100	980	120	10.91%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,003	906	97	9.67%	NO		
7 Balances Carried Forward	713	919	-206	28.88%	YES		
8 Total Cash and Short Term Investments	713	919	-206	28.88%	YES		
9 Total Fixed Assets plus Other Long Term Investments and Assets	2,509	2,589	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Excessive Reserves Ratio 0.38541 0.49676

DUNDRAW PARISH COUNCIL

Smaller authority name: _____

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	NOTES
1. Date of announcement <u>Sunday 4th June 2023</u> (a) 2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's 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) J. Rae, Clerk/RFO Email: janice.rae220@btinternet.com Tel: 0790 328 5461 commencing on (c) <u>Monday 5 June 2023</u> and ending on (d) <u>Friday 14 July 2023</u> [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 (e) J. Rae, Clerk/RFO	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below (d) The inspection period between (c) and (d) must also include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority