

## Attachment 3

### Confirmation regarding the exercise of public rights

Parish Council name: \_\_\_\_\_ North Sunderland Parish Council \_\_\_\_\_

The Parish Council must inform the electorate of an exact 30 working day period during which public rights may be exercised. This is inclusive of the start and finish dates.

The inspection period **must** commence no later than 3 July 2023 and must **include the first 10 working days of July**.

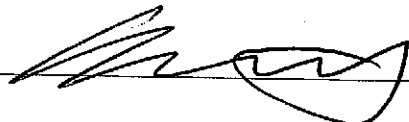
The elector's rights must start **exactly** one day after the annual return has been published on your website (or other free to access website used by the Council) with the statutory notice at Attachment 3.2. Publication of the annual return must be as soon as practical after the unaudited annual return has been approved by the Parish Council, and in line with the regulatory inspection period.

**Working days are defined as Monday – Friday. They do not include Saturdays, Sundays and Bank Holidays.**

(See calendar guide overleaf, noting that because the earliest date to start a compliant public rights period is 5 June 2023 the definition of 'as soon as practical' excludes any earlier dates than this.)

The inspection period commences on: \_\_\_\_\_ 9<sup>th</sup> June 2023 \_\_\_\_\_

And ends on: \_\_\_\_\_ 21<sup>st</sup> July 2023 \_\_\_\_\_

Signed:  Date: 6/6/23

Position held: \_\_\_\_\_ Clerk & RFO \_\_\_\_\_

# Annual Internal Audit Report 2022/23

North Sunderland Parish Council

<https://northumberlandparishes.uk/northsunderland>

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

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

18/06/2023

Name of person who carried out the internal audit

DAVID GIRDWOOD

Signature of person who carried out the internal audit

Date

19/06/2023

\*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).

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

North Sunderland 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.	✓		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:

05/06/2023

and recorded as minute reference:

020/2023

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

Chairman

Clerk

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

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes	No

<https://northumberlandparishes.uk/northsunderland>

## Section 2 – Accounting Statements 2022/23 for

### North Sunderland Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	73,478	72,967	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	16,000	16,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6,362	7,686	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	8,400	8,739	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	14,473	20,249	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	72,967	67,665	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	73,718	67,665	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets			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			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 Council

Date

05/06/2023

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

05/06/2023

as recorded in minute reference:

020/1/2023

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

# Explanation of variances – pro forma

Name of smaller authority: **South Gloucestershire Council**  
County area (local councils and joint authorities): **South Gloucestershire**

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

Next, 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 £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/2022 £	2022/2023 £	Variance £	Variance %	Explanation Required?	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	273,476	273,957				
2 Precept or Rates and Levies	215,000	215,000	0	0.00%	NO	
3 Total Other Receipts	55,226	58,957	1,324	20.81%	YES	See attached
4 Staff Costs	27,000	27,000	339	4.04%	NO	
5 Loan Interest/Capital Repayment	1,111	1,111	0	0.00%	NO	
6 All Other Payments	110,435	110,435	5,776	39.91%	YES	See attached
7 Balances Carried Forward	72,987	67,665			YES	<b>CARRY FORWARD RESERVES ARE:</b>
8 Total Cash and Short Term Investments	273,316	273,957				
9 Total Fixed Assets plus Other Long Term Investments and	310,883	310,023	5,161	4.66%	NO	
10 Total Borrowings	1,000	1,000	0	0.00%	NO	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 6 (CAPITAL PLUS INTEREST PAYMENT)

Income Category	2021/2022	2022/2023	Difference
Interest	7	306	299
Burial ground fees	5,535	7,130	1,595
Donations	820	250	-570
Total	6,362	7,686	1,325

Expenses Category	2021/2022	2022/2023	Difference
General Administration			
Legal costs	4,203	7,889	3,686
Audit	5	0	-5
	-40	0	40
Subscriptions	389	387	-3
Donations	50	1,020	970
Cemetery grass Cuttings	2,700	1,710	-990
Cemetery tidy	3,180	2,500	-680
Cemetery grave digging	2,940	500	-2,440
Rates for cemetery	24	95	72
Weed killer/seed for cemetery	455	200	-255
Soil pit clearance	250	250	0
Cemetery maint/building	170	5,698	5,528
Cemetery advert	147	0	-147
Total	14,473	20,249	5,776

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

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

	£	£	£
Earmarked reserves:			
Reserve 1		2,097.70	
Reserve 2		2,826.64	
Reserve 3		30,680.79	
Reserve 4		32,029.59	
Reserve 5		30	
Reserve 6			
Reserve 7			
			67,665

General reserve

Total reserves (must agree to Box 7)

67,665

# North Sunderland Parish Council

## Income & Expenditure Account for the year ending 31st March 2023

2022		2023
£	INCOME	£
16,000.00	Precept	16,000.00
6.90	Interest	306.00
5,535.00	Burial Ground Fees	7,130.00
819.60	Donations	250.00
0.00	Grants	0.00
<u>22,361.50</u>		<u>23,686.00</u>
	EXPENDITURE	
4,202.69	General Administration	2,440.00
8,400.34	Office Costs	8,738.57
5.00	Legal	0.00
-40.00	Audit	0.00
	Maintenance	5,448.52
389.43	Subscriptions	386.88
50.00	Donations	1,020.00
2,700.00	Cemetery Grass Cutting	1,710.00
3,180.00	Cemetery Tidy	2,500.00
2,940.00	Cemetery Grave Digging	500.00
23.77	Rates for Cemetery	95.40
455.00	Weed Killer & Seed for Cemetery	200.00
250.00	Soil Pit Clearance	250.00
170.00	Cemetery Maintenance	5,698.00
147.00	Cemetery Advert	0.00
<u>22,873.23</u>	Sub Total	<u>28,987.37</u>
-511.73	Surplus/Deficit	-5,301.37

North Sunderland Parish Council

Balance Sheet as at 31st March 2023

<u>2022</u>	<u>FIXED ASSETS</u>	<u>2023</u>
£		£
	Cemetery land and building, Parish Clock at market value	
	Weather vane insured but not owned by Parish Council	
	War Memorial not owned by Parish Council	
	Cemetery gates and pillars	
	<u>CURRENT ASSETS</u>	
0.00	Debtors	0.00
1,771.51	Debtors VAT	-269.71
71,194.58	Cash in hand in all bank accounts	67,934.43
<u>73,717.82</u>	<u>TOTAL ASSETS</u>	<u>67,664.72</u>
	<u>CREDITORS</u>	
0.00	Internal & External Audit	
<u>73,477.82</u>	<u>NET ASSETS</u>	<u>67,664.72</u>
	<u>Represented by:</u>	
73,477.82	Accumulated Fund	72,966.09
-511.73	Surplus/deficit	-5,301.37
<u>72,966.09</u>		<u>67,664.72</u>
0		0.00