

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

HOLTON PARISH COUNCIL

SLB
27/6/23

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

12/06/2023

and recorded as minute reference:

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

Chairman

Clerk

[Signature]
Sally H. Barker

www.holtonparishcouncil.org.uk

Section 2 – Accounting Statements 2022/23 for

HOLTON PARISH COUNCIL

SLB
27/6/23

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	13306	20146	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	19616	19737	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3718	11714	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	5184	5460	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	1937	1858	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	9373	13337	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	20146	30942	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	20146	30942	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	68056	68056	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	7400	5920	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)		<input checked="" type="checkbox"/>		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)			<input checked="" type="checkbox"/>	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

Samir H. Barker

Date

12/06/2023

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

12/06/2023

as recorded in minute reference:

Page 534 11.d.

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

Annual Internal Audit Report 2022/23

HOLTON PARISH COUNCIL
www.holtonparishcouncil.org.uk

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.	NOT HERE		✓
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).

Date(s) internal audit undertaken

06/06/2023 07/06/2023

Name of person who carried out the internal audit

EUGENIA SKELLY

Signature of person who carried out the internal audit

Eugenia Skelly

Date

08/06/2023

*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).

Holton Parish Council		2022/2023	2022/2023	2021/2022	2021/2022
RECEIPTS & PAYMENTS - Year ended 31st March 2023		Actual	Estimate	Actual	Estimate
RECEIPTS					
Precept		19,737.00	19,737	19,616.00	19,616
OCC re Verge cutting		749.65	750	749.65	750
Holton Orchard receipts		430.00			
SODC Grant - Orchard fencing		500.00			
SODC Grant - Sensory play equipment		500.00			
SODC Grant - School access lock		1,095.00			
SODC - CIL monies		7,378.36		1,977.38	
Bank interest		55.40		1.99	
VAT Reclaim		1,006.03		988.97	
Total receipts		31,451.44	20,487	23,333.99	20,366
PAYMENTS					
Establishment					
Clerk's salary		5,460.00	5,274	5,184.00	5,184
Subscriptions		252.00	300	248.80	300
Insurance		321.41	300	291.24	300
Monthly meeting expenses		127.00	200	185.90	300
Audit fees		109.00	200	109.00	275
Administration expenses		237.19	300	187.00	400
Books and publications					
Home office and broadband contribution		152.00	152	152.00	152
Computer maintenance		33.61	100	0.00	100
Members' allowances		0.00	400	400.00	400
Training and development		165.00	150		150
Web site maintenance and hosting		125.99	120	131.98	120
Parish Meeting expenses			30		30
		6,983.20	7,526	6,889.92	7,711
Grants					
Wheatley Park School prize (S.137)		50.00	50	50.00	50
The Maple Tree Children's Centre (S.137)		750.00	750	750.00	750
Other S.137 grants				250.00	370
Holton Village Hall Sound system		500.00	500		
Churchyard extension		1,660.00	1,500		
Village Community fund				59.00	2,000
		2,960.00	2,800	1,109.00	3,170
Village Running Costs					
Parish Magazine		450.00	250	235.00	235
Village general maintenance		895.00	2,000	1,565.00	1,800
Verge cutting		325.00	400	0.00	400
Mowing Church Yard		1,205.00	1,400	1,436.00	1,200
Orchard maintenance		1,131.71	1,800	1,582.00	1,200
Orchard fencing		950.00			
Orchard play equipment			4,000		
Jubilee celebrations		2,223.91	1,000		
Holton Archive		380.79			
Orchard benches, trees and plants				397.08	
Bus shelter repairs				160.00	500
Tommy statue				166.66	
Miscellaneous village costs:					
Christmas lights		96.65		27.00	
		7,658.06	10,850	5,568.74	5,335
Capital Schemes					
Public Works Loan Repayments		1,480.00	1,480	1,480.00	1,480
Defibrillator					1,250
		1,480.00	1,480	1,480.00	2,730
Financial					
Public Works Loan Interest		377.87	378	457.41	458
		377.87	378	457.41	458
Miscellaneous					
VAT paid on expenditure		1,196.03		988.97	
		1,196.03	0	988.97	0
Total Payments		20,655.16	23,034	16,494.04	19,404
Excess of Receipts over Payments/(Payments over Receipts)		10,796.28	(2,547)	6,839.95	962
CASH BALANCES					
Balances at 1st April 2022		20,146.01	8,547	13,306.06	5,038
Total receipts		31,451.44	20,487	23,333.99	20,366
		51,597.45	29,034	36,640.05	25,404
Total payments		20,655.16	23,034	16,494.04	19,404
Balances at 31st March 2023		30,942.29	6,000	20,146.01	6,000
The above statement reflects the Receipts and Payments of Holton Parish Council for the year ended 31st March 2023.					
Approved by Council 17/04/2023					
Chairman			Responsible Financial Officer		

Holton Parish Council

NOTES TO FINANCIAL STATEMENTS

Year ended 31st March 2023

	At 31 March 2023	At 31 March 2022
1. Council owned assets		
Orchard land	59,935	59,935
Bus shelter	2,569	2,569
Wooden seat - Village green	427	427
Wooden seat - Village Hall	507	507
Notice boards - 2 no.	736	736
Wooden seats - Orchard - 2 no.	1,017	1,017
Salt bins - 5 no.	1,025	1,025
Metal filing cabinet	137	137
Optoma projector	750	750
HP Laptop, Printer & Office software	623	623
Picnic benches - Orchard - 2 no.	330	330
	<u>68,056</u>	<u>68,056</u>
2. Public Works Loan		
Total amount outstanding		
Capital	5,920	7,400
Interest	716	1,094
	<u>6,636</u>	<u>8,494</u>
Amount due within one year		
Capital	1,480	1,480
Interest	298	378
	<u>1,778</u>	<u>1,858</u>
Amount due after one year		
Capital	4,440	7,400
Interest	418	716
	<u>4,858</u>	<u>8,116</u>

A loan of £37,000 was taken out in 2002 to assist with the purchase of the Orchard land. The capital is repayable by equal half-yearly instalments of £740 together with interest. The final repayment is due in March 2027.

Holton Parish Council

31/03/2023

Year to: 31 March 2023

	Balance b/f	Receipts	Payments	Balance c/f
Current Account	1,186.68	30,254.65	(28,730.16)	2,711.17
Business 30 Day Notice Account	18,959.33	38,271.79	(29,000.00)	28,231.12
	<u>20,146.01</u>	<u>68,526.44</u>	<u>(57,730.16)</u>	<u>30,942.29</u>

BANK CURRENT A/C RECONCILIATION

Statement balance	2,711.17
O/S Bankings	
Transfer from 30 Day account	
	<u>2,711.17</u>
O/S Payments	
Cash book balance	<u>2,711.17</u>
Difference	0.00

DEPOSIT A/C RECONCILIATION

Statement balance	28,231.12
O/S Bankings	
	<u>28,231.12</u>
O/S Payments	
Transfer to C/A	
Cash book balance	<u>28,231.12</u>
Difference	0.00

HOLTON PARISH COUNCIL

To be spent
by

CIL RECEIPTS AND EXPENDITURE To 31st March 2023

Re. HOME CLOSE (P16/S3495/FUL)

Nov-17 CIL Receipt	1,642.50	
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Mar-18 Balance retained	<u>1,642.50</u>	
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May-18 CIL Receipt	1,642.50	
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Nov-18 CIL Receipt	<u>3,285.00</u>	4,927.50
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Dec-18 Expenditure on 20mph Speed Limit	(3,774.39)	
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Mar-19 Balance retained (Allocated to Play Equipment)	<u>2,795.61</u>	24/10/2023
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Re. HOME CLOSE (P19/S0114/FUL)

25/10/2021 CIL receipt (Allocated to Play Equipment)	1977.38	25/10/2026
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Re. TERENCE HOUSE (P20/S0245/FUL)

25/04/2022 CIL receipt (Allocated to Play Equipment)	7378.36	25/04/2027
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	<u>12,151.35</u>	
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