

**ELKSTONE PARISH COUNCIL  
ANNUAL MEETING OF THE COUNCIL  
HELD AT 7.45PM ON 10<sup>th</sup> May 2023  
IN THE VILLAGE HALL**

Acceptance of Office forms were signed by Councillors prior to the meeting

1.	Welcome and introductions – by the present Chairman
2.	Election of Chairman –Cllr Hobbs was elected followed by signing of acceptance of office papers
3.	Election of Vice-Chairman – Cllr Collins was elected in his absence and signing of acceptance of office papers will follow at next meeting
4.	Council approved the signing of acceptance of office forms at a later date but prior to next meeting if necessary
5.	Attendance recorded as Parish councillors Matt Hobbs, David Kearney, Graham Hopkins.
6.	Apologies for absence received recorded from Parish Councillor David Collins & District Councillor Julia Judd
7.	Declaration of Interest for matters on the agenda were invited- none
8.	Minutes of the previous Parish Council Meeting held on 29 <sup>th</sup> March 2023 approved
9.	Council agreed delegation to Clerk of authority to make submission of comments on planning matters where no meeting of the Council can be held
10.	Council agreed no changes are required to standing orders or financial regulations
11.	Council agreed no changes are required to the asset register – repairs to bus shelter were discussed
12.	Council reviewed representation on outside organisations – Cllr Hopkins on Village Hall Committee
13.	Council agreed no changes are required to insurance policy for the coming year
14.	Council agreed no changes are required to banking mandate
15.	Council agreed no changes are required to its Complaints, Freedom of Information or Data protection policies procedure
16.	Council approved its independent internal auditor – as last year
17.	Council confirmed it wishes to renew its subscription to GAPTC and PATA payroll
18.	Council approved the payment list
19.	Council approved its AGAR completion and delegated to the Chair of meeting to sign the appropriate forms
20.	Council agreed that its meeting schedule shall remain as 2 <sup>nd</sup> Wednesday of May, July, September, November, January, March commencing at 7.30pm – Clerk to book for year.
21.	Public Participation -no members of the public attended
22.	No Report received from County Councillor Joe Harris
23.	Report received from District Councillor Julia Judd via email and distributed
24.	Any other business for information: damaged grit bin noted Planning considerations to specific area noted
25.	Close of meeting at 20.06pm followed by Parish Assembly

Payments approved  
 HMRC 31/3/23 £55.00  
 PATA Payroll £113.20  
 GAPTC £58.48  
 BHIB £273.96  
 Expenses £16.64 plus new financial year stationery £6.00 = £22.64  
 Working from home £21 pm (£5 paid by standing order)

## Reconciliations

	payroll	reconciliation	difference
	cash book	pata	
gross	3338.2	3563.99	
hmrc	712.6	712.6	0
net	2625.6	2851.39	
Mar-22	225.79		
	2851.39	2851.39	0.00
expenses	dec/jan	march	May-23
mileage	7.2	7.2	7.2
postage	2.72	2.72	5.44
printing	2	2	4
dec print	2		
dec post	2.72		
new year stationery			6
	16.64	11.92	22.64

Reserves			
		31/03/2022	31/03/2023
	bank balances	£6,052.19	£6,096.06
	general reserves	2677.19	£846.06
	election reserves	0	0
	defibrillator reserves		0
	precept reserve		2750
	contingency	3375	2375
	fixed assets		125
		6052.19	£6,096.06

budget against actual	Budget	actual
	£	£
<b>Precept</b>	4725	4725
Interest gross	1	9
Wayleave		
Recovery of VAT		0
transfers in		0
transfers out		
Total receipts	4726	4734
Salary	3057	3338
Admin costs	420	517
payroll costs		
Training	100	0
Insurance	225	225
Audit fees	150	0
Hire of hall	40	90
Subscriptions	100	56
Repairs and maintenance	125	0
Mowing & tree work by contractor	200	0
Defibrillator	250	441
EPCC - churchyard maintenance		0
EVH - newsletter grant	100	100
EVH - website	100	0
<i>Donations</i>		
Citizens Bureau grant	60	0
election costs		
Total payments	4927	4767
Net Surplus/Deficit	-201	-32
	4726	4734

## Cash book

Date	Cheque No		Out	In	Balance
1/4/22		o/balance			£1,066.71
28-Apr-22	so	b holder	£225.79		£840.92
12-May-22	receipt	precept		£3,544.00	£4,384.92
11-May-22	531	b holder	£23.42		£4,361.50
11-May-22	532	hmrc	£203.20		£4,158.30
	533	gaptc	£55.69		£4,102.61
11-May-22	534	bhib	£224.57		£3,878.04
28-May-22	so	b holder	£225.79		£3,652.25
28-Jun-22	so	b holder	£225.79		£3,426.46
28-Jul-22	so	b holder	£225.79		£3,200.67
28-Aug-22	so	b holder	£90.00		£3,110.67
10-Aug-22	536	b holder	£25.38		£3,085.29
28-Aug-22	so	b holder	£225.79		£2,859.50
10-Aug-22	537	defib pads	£74.94		£2,784.56
26-Oct-22	538	b holder	£25.38		£2,759.18
26-Oct-22	539	hmrc	£254.00		£2,505.18
28-Sep-22	so	b holder	£225.79		£2,279.39
28-Oct-22	so	b holder	£225.79		£2,053.60
29-Sep-22	receipt	precept		£1,181.00	£3,234.60
28-Nov-22	so	b holder	£225.79		£3,008.81
09-Dec-22	540	b holder b/p	£99.94		£2,908.87
01-Jan-23	541	pata	£115.40		£2,793.47
01-Jan-23	543	pata	£5.00		£2,788.47
<b>08-Dec-22</b>	542	bholder	£64.20		£2,724.27
<b>08-Dec-22</b>	544	newsletter	£100.00		£2,624.27
28-Dec-22	so	bholder	£225.79		£2,398.48
11-Jan-23	545	hmrc	£90.00		£2,308.48
<b>11-Jan-23</b>	546	cancelled	£0.00		£2,308.48
28-Jan-23	so	bholder	£225.79		£2,082.69
28-Feb-23	so	bholder	£225.79		£1,856.90
01-Jan-23	547	defib pads	£366.00		£1,490.90
<b>02-Mar-23</b>	548	hmrc	£110.40		£1,380.50
<b>02-Mar-23</b>	549	expenses/unpaid	£53.58		£1,326.92
28-Mar-23	so	bholder	£225.79		£1,101.13
<b>31-Mar-23</b>	550	hmrc	£55.00		£1,046.13
<b>31-Mar-23</b>	551	b holder	£21.03		£1,025.10

bank reconciliations

	current account	
	bank balance 1/4/22	1066.71
	payments	4766.61
	receipts	<u>4725.00</u>
	balance per cash book	<u>1025.10</u>
31/03/2023	bank statement	1101.13
	unpresented cheques	
	550 hmrc	55
	551 b holder	21.03
		<u>£76.03</u>
		<u>£1,025.10</u>
01/04/2022	deposit account	4985.48
	payments	
	receipts	<u>9.45</u>
09/03/2023	balance	<u>4994.93</u>
31/10/2022	deposit account	4994.93
	bank balance	<u>£6,096.06</u>

AGAR

AGAR		2021/22	2022/23	
BAL BFW		5486	6052	
PRECEPT		4500	4725	
OTHER INCOME		29	9	
SALARY COSTS		2167	3338	
OTHER COSTS		1796	1428	
BAL CFWD		6052	6020	
CASH AT BANK		6052	6020	
FIXED ASSETS		10298	10298	

## 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.

ELKSTONE 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: £4,734 PER AMOUNT £00,000

Total annual gross expenditure for the authority 2022/23: £4,767 PER AMOUNT £00,000

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 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

DD/MM/YYYY

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

10/05/2023

Signed by Chairman

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

10/5/23:17 MINUTE REFERENCE

Generic email address of Authority

elkstonepc@gmail.com TY OWNED GENERIC EMAIL ADDRESS

Telephone number

07568338503 E NUMBER

\*Published web address

www.elkstonevillage.com PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

**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.**

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ELKSTONE parish council  
ENTER NAME OF AUTHORITY

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 elections’ 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:

10/05/2023

and recorded as minute reference:

10/5/23:17 MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE 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

www.elkstonevillage.com

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2022/23 for

ELKSTONE parish council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	5,486	6,052	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	4,500	4,725	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	29	9	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	2,167	3,338	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	1,796	1,428	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	6,052	6,020	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	6,052	6,020	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	10,298	10,298	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

10/05/2023

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

10/05/2023

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Smaller authority name: **ELKSTONE PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF  
ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN  
(EXEMPT AUTHORITY)**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p style="text-align: center;"><b>1. Date of announcement</b> <u>2/5/23</u></p> <p><b>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.</b></p> <p><b>Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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></p> <p style="text-align: center;">(b) CLERK BY EMAIL AT elkstonepc@gmail.com</p> <p>commencing on (c) <u>Monday 5 June 2023</u></p> <p>and ending on (d) <u>Friday 14 July 2023</u></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• 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.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b> 15 Westferry Circus Canary Wharf London E14 4HD (<a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a>)</p> <p><b>5. This announcement is made by (e) CLERK/RFO B HOLDER</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(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</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

