

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Youlgrave 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*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
	✓		
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***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:

16/05/2023

and recorded as minute reference:

3260

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

Chairman

Clerk

[Signature]

[Signature]

www.youlgrave.org.uk

OR PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Annual Internal Audit Report 2022/23

Youlgrave Parish Council

www.youlgrave.org.uk

FOR PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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.	✓		✓ No Petty Cash
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).

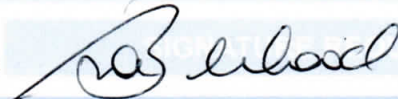
Date(s) internal audit undertaken

10.05.2023

Name of person who carried out the internal audit

BRIAN WOOD EAST MIDLANDS
AUDIT SERVICES

Signature of person who carried out the internal audit



Date

10.05.2023

*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 2 – Accounting Statements 2022/23 for

Youlgrave Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	24,580	17,628	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	20,056	20,631	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	31,775	28,932	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	9,214	10,001	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	49,569	37,595	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	17,628	19,595	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	17,628	19,595	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	272,702	272,702	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



Date 09/05/2023

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

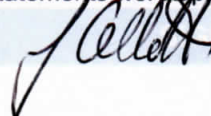
16/05/2023

as recorded in minute reference:

3261

MINUTE REFERENCE

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



SIGNATURE REQUIRED

YOULGRAVE PARISH COUNCIL



Notes to Accounts YE: 31/03/2023
Statement of Significant Variations: (variance > £150 or 15% of last year)

	This yr	Prev Yr		
Line 2:	575			2.87%
Line 3:	-2842			
CE Car park Honesty box	7,696	10,275	-25.10%	-2,579 Poor weather
Defibrillator fund for 4 units	22	3	646.33%	19 Walkers donations
ALPF Honesty Box	1,157	866	33.59%	291 donations increasing
HLTB Honesty Box	900	733	22.82%	167 donations increasing
Playing field lettings	1,654	1,305	26.77%	349 addl team for yr
grants	6,000	11,820	-49.24%	-5,820 Police Commissioner & DDDC
Reimbursables	5,150	4,690	9.81%	460 based on number of mowing cuts
VAT Refund	5199	1314	295.64%	3,885 varies with projects
Allotment rents	724	592	22.36%	132 prev yr inc cross year payments
Grit sales	0	141	-100.00%	-141 Sales restarted
Remainder	175	36	386.14%	139
Total income	28,932	31,775		-2,842
Line 4:	787			nalc agreements
Line 5:	none			
Line 6:	-11975			
	This Yr	Prev Yr		
Capital schemes	12,162	17,616	-30.96%	-5,454 several Minor projects
Playing fields maintenance	11,904	10,263	15.99%	1,641 contractor changes
CE Car Park Maintenance	945	5,598	-83.12%	-4,653 Resurface last year
General maintenance	502	35	1335.46%	467 Repairs to other assets
Holywell Lane Toilet Block	2,434	4,534	-46.31%	-2,100 reduced repairs needed
Well dressing	100	0	#DIV/0!	100 restarted
Defib replaced unit and batteries	1,488	55	2605.45%	1,433 1 new and 3 batteries
Grit	0	178	-100.00%	-178 stocks used
VAT	2,586	5,199	-50.26%	-2,613 capital works
Insurance	2,362	1,937	21.95%	425 Market more limited
Churchyard maintenance	1,504	3,004	-49.93%	-1,500 Last year 1500 claimed late by PCC
Gen administration	1,130	579	95.08%	551 inc audit fees, web maint etc
Remainder	477	572	-16.49%	-94
Total expenditure	37,595	49,570		-11,975

Line 7&8: match
Line 9: match

Receipt and Expenditure

Balances @ 31 March 23

Balance brought forward 1.4.2022	17628
Total Income	49563
LESS Expenditure	-47596
	<u>19595</u>

Represented by

Co-Op Current account non-defib	630	CE Funds reserve
Co-Op Deposit Account	104	
Co-Op Current account	1,097	Defibrillator monies
Unity trust Savings account	10,161	
Unity trust Current account	7,603	Secure internet authorisation banking facility
ADD Unpresented receipts	0	
LESS Unpresented cheques	0	
	<u>19595</u>	

Reserve Accounts @

	31/03/2023	31/03/2022	
Election Reserve	£1,529	£1,529	reserve for elections
Pavilion / Play Equipment Fund	£2,746	£2,746	For repairs & replacements
Playing Field Mowing contingency	£4,090	£4,090	buffer in case District grant is axed
Toddler Swing replacement	£0	£0	Next project - needs Play grants
CCTV Project	£4,100	£1,367	Police Crime Commissioner grant part complete
Youth Club fund	£0	£300	used
Tennis court surface	£1,545	£1,545	Ring fenced old Tennis club donation for renewal
Allotment Walls	£1,517	£517	Repair reserve
Defibrillator Fund	£1,097	£2,563	Ring fenced for replacement units and batteries
Holywell Lane Toilet block res	£0	£0	Spent in April 2021
Honesty Box CE Account	£2,970	£2,970	Building up funds for new projects
	<u>£19,595</u>	<u>£17,628</u>	