Appendix C

Title	Finance 2023-2024
Authors	Clerk to the Council
Meeting	Western Valley Parish Council Meeting – 11th April 2024

7.1. To re-approve payments list for March 2024, to include bank charges

Voucher No	Date	Net	VAT	Total	Description	Supplier
71	31/03/2024	£ 18.00	£ -	£ 18.00	Bank Fees	Unity Trust
70	27/03/2024	£ 339.52	£ 67.90	£ 407.42	OALC Membership Fees	Oxfordshire Association of Local Councils
66	13/03/2024	£ 26.00	£ -	£ 26.00	WFH Allowance	Laura White
67	13/03/2024	£ 10.30	£ 2.06	£ 12.36	Microsoft 365	Microsoft Ireland Operations Ltd
69	13/03/2024	£ 9.99	£ 1.99	£ 11.98	Hosting	Cloud Next Ltd
	Staff Costs	£ 594.70	£ -	£ 594.70		
	Total	**£ 998.51**	**£ 71.95**	**£ 1,070.46**		

7.2. To note again receipts for March 2024, to include bank interest.

Voucher No	Date	Net	VAT	Total	Description	Customer
7	31/03/2024	£ 254.26	£ -	£ 254.26	Bank Interest	Unity Trust
5	25/03/2024	£ -	£ 723.66	£ 723.66	VAT Refund	HMRC
	Total	**£ 254.26**	**£ 723.66**	**£ 977.92**		

Appendix C

7.3. To note the reconciled bank account and reserves balances as at 31st March 2024

	Bank Reconciliation at 31/03/2024			
	Cash in Hand 01/04/2023			
	ADD Receipts 01/04/2023 - 31/03/2024			73,705.00
				73,705.00
	SUBTRACT Payments 01/04/2023 - 31/03/2024			12,317.61
A	**Cash in Hand 31/03/2024** (per Cash Book)			**61,387.39**
	Cash in hand per Bank Statements			
	Petty Cash	31/03/2024	0.00	
	Unity Trust Current	31/03/2024	24,048.05	
	Unity Trust Reserve	31/03/2024	37,339.34	
				61,387.39
	Less unpresented payments			
				61,387.39
	Plus unpresented receipts			
B	**Adjusted Bank Balance**			**61,387.39**
	A = B Checks out OK			

Current Account: £24048.05

Reserve Account: £37339.34

7.4. To complete the budget review and approve any virements.
Note: *Scribe report had not accurately accounted for all payments in March.*

Western Valley Parish Council

Detailed Budget Summary

All Cost Centres and Codes (Between 02/04/2024 and 31/03/2024)

1000 - Receipts

		Last Year				Current Year 2023 - 2024								Next Year 2024 - 2025	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	**Title**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Forecast**	**Total**	**Budget**	**Actual**	**Forecast**	**Total**	**Budget**	**Budget**
1010	Precept					50,188.00	50,188.00		50,188.00					50,188.00	
1020	Grants					22,500.00	22,500.00		22,500.00		500.00		500.00		
1030	Community Infrastruct														
1040	Allotment Fees														
1050	Grass Cutting Contribu														
1060	Interest					293.34	293.34		293.34						
1070	VAT Refunds														
	SUB TOTAL					**72,981.34**	**72,981.34**		**72,981.34**		**500.00**		**500.00**	**50,188.00**	

3000 - Administration

		Last Year				Current Year 2023 - 2024								Next Year 2024 - 2025	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	**Title**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Forecast**	**Total**	**Budget**	**Actual**	**Forecast**	**Total**	**Budget**	**Budget**
3010	Audit Costs														
3020	Bank Charges									12.52	30.52		30.52		12.52
3030	Chairman's Allowance														
3040	Elections									400.00	400.00		400.00		400.00
3050	Expenses - WFH									208.00	208.00		208.00		208.00
3060	Expenses - Stationery									425.24	425.24		425.24		425.24
3070	Hall Hire									1,033.25	1,033.25		1,033.25		1,033.25
3080	Insurance									319.82	319.82		319.82		319.82
3090	IT Support and Softwa									729.10	729.10		729.10		729.10
3100	Office Equipment									1,306.48	1,306.48		1,306.48		1,306.48
3110	Staff Costs (All Staff, I									3,306.69	3,840.19		3,840.19		3,306.69
3120	Subscriptions (OALC,									828.18	1,167.70		1,167.70		828.18
3130	Training									849.00	849.00		849.00		849.00

Western Valley Parish Council

Detailed Budget Summary

All Cost Centres and Codes (Between 02/04/2024 and 31/03/2024)

3140	Website									630.93	630.93		630.93		630.93
	SUB TOTAL									**10,049.21**	**10,940.23**		**10,940.23**		**10,049.21**

4000 - Allotments

		Last Year				Current Year 2023 - 2024								Next Year 2024 - 2025	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	**Title**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Forecast**	**Total**	**Budget**	**Actual**	**Forecast**	**Total**	**Budget**	**Budget**
4010	Allotment Set-up														
4020	Water - Allotments														
	SUB TOTAL														

5000 - Other Projects &

		Last Year				Current Year 2023 - 2024								Next Year 2024 - 2025	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	**Title**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Forecast**	**Total**	**Budget**	**Actual**	**Forecast**	**Total**	**Budget**	**Budget**
5010	Grants (Including s137									50.00	50.00		50.00		50.00
5020	In year projects, undef									23.67	23.67		23.67		23.67
	SUB TOTAL									**73.67**	**73.67**		**73.67**		**73.67**

Summary

TOTAL					**72,981.34**	**72,981.34**		**72,981.34**	**10,122.88**	**11,513.90**		**11,513.90**	**50,188.00**	**10,122.88**

Created by Scribe

Appendix C

7.5. To approve the annual accounts for 2023/2024, including:

- Variances Report
- Statement Of Accounts
- Reserve Balances – NOTE General Fund is -£80.05 this is the balance of our VAT account, to be refunded.

7.6. To approve the S137 Report, and note no CIL Report applicable to this Council this year.

Western Valley Parish Council

ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	Last Year £	31/03/2024 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	0.00	0.00				BALANCE B/F AGREES
2	Annual precept	0.00	50188.00	50188.00	N/A	No	N/A
3	Total other receipts	0.00	23517.00	23517.00	N/A	No	N/A
4	Staff Costs	0.00	3840.19	3840.19	N/A	No	N/A
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	N/A
6	Total other payments	0.00	8477.42	8477.42	N/A	No	N/A
7	Balances carried forward	0.00	61387.39	61387.39	N/A	No	N/A
8	Total Cash and Short Term Investments	0.00	61387.39	61387.39	N/A	No	N/A
9	Total Fixed Assets and Long Term Investments	0.00	1098.67	1098.67	N/A	No	N/A
10	Total Borrowings	0.00	0.00	0.00	0%	No	N/A

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Western Valley Parish Council
STATEMENT OF ACCOUNTS

		RECEIPTS		PAYMENTS
Opening Balance				
Balance at Bank				
Cash in Hand				
Precept	50,188.00			
Grants	22,500.00		500.00	
Community Infrastructure Levy (CIL)				
Allotment Fees				
Grass Cutting Contributions				
Interest	293.34			
VAT Refunds				
Audit Costs				
Bank Charges			30.52	
Chairman's Allowance				
Elections			400.00	
Expenses - WFH			208.00	
Expenses - Stationery			425.24	
Hall Hire			1,033.25	
Insurance			319.82	
IT Support and Software			729.10	
Office Equipment			1,306.48	
Staff Costs (All Staff, HMRC)			3,840.19	
Subscriptions (OALC, SLCC)			1,167.70	
Training			849.00	
Website			630.93	
Allotment Set-up				
Water - Allotments				
Grants (Including s137)			50.00	
In year projects, undefined			23.67	
VAT	723.66		803.71	
		73,705.00		**12,317.61**
Closing Balances:				
Balances in Bank Account				61,387.39
Cash in Hand				
TOTAL		**73,705.00**		**73,705.00**

The above statement represents fairly the financial position of the council as at 31 Mar 2024

Western Valley Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS

Signed ________________________________

Responsible Financial Officer

Date ________________________________

Western Valley Parish Council
Reserves Balance
2023 - 2024

Reserve	OpeningBalance	Transfers	Spend	Receipts	CurrentBalance
Earmarked					
Operating Reserve		25,000.00			25,000.00
S106 Administration		407.00			407.00
Community Infrastructure Levy					0.00
New Allotments Project		11,502.24			11,502.24
Training		3,000.00			3,000.00
Parish Office - Project		10,000.00			10,000.00
Burial Ground - Project		10,000.00			10,000.00
Noticeboard		1,558.20			1,558.20
Total Earmarked	**0.00**	**61,467.44**			**61,467.44**
TOTAL RESERVE		**61,467.44**			**61,467.44**
GENERAL FUND					-80.05
TOTAL FUNDS					61,387.39

Western Valley Parish Council

PAYMENTS - S.137 Entries

Voucher	Code	Date	Minute	Bank	Cheque No	Description	VAT Type	Net	VAT	Total
36	In year projects, undefined	10/11/2023	November Meeti	Unity Trust Current		Remembrance Sunday	S	2.33	0.47	2.80
37	In year projects, undefined	10/11/2023	November Meeti	Unity Trust Current		Remembrance Sunday	S	2.75	0.55	3.30
38	In year projects, undefined	10/11/2023	November Meeti	Unity Trust Current		Remembrance Sunday	X	1.00		1.00
40	In year projects, undefined	10/11/2023	November Meeti	Unity Trust Current		Remembrance Sunday	S	15.00	3.00	18.00
42	Grants (Including s137)	10/11/2023	November Meeti	Unity Trust Current		Remembrance Sunday	X	50.00		50.00
39	In year projects, undefined	10/11/2023	November Meeti	Unity Trust Current		Remembrance Sunday	S	2.59	0.52	3.11
						Total		**73.67**	**4.54**	**78.21**

Appendix C

7.7. To receive the Internal Audit report, consider recommendations and agree actions.

7.8. To agree content and approve the Annual Governance and Accountability Return (AGAR) Section 1 “Annual Governance Statement” 2023/2024

7.9. To approve the Annual Governance and Accountability Return (AGAR) Section 2 “Accounting Statements” 2023/2024

Do the Numbers Limited

2nd April 2024

Laura White, Clerk
Western Valley Parish Council

Dear Laura,

Subject: Review of matters arising from Internal Audit for 31 March 2024

Following my visit with you today, please find below the list of matters arising.

The first meeting of the council was in June 2023 and the progress towards proper governance and compliance is excellent.

The council is on a sound footing for future growth. I found the records and systems of the council to be in very good order.

The internal audit was carried out in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2024

Test	**Matter arising**	**Recommended Action**
A	*Appropriate accounting records have been properly kept throughout the financial year*	
	The records of the council comply	with this test
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
Minute approval	The December minutes of the council had not been signed at the time of audit.	Please ensure that all minutes, including March, are approved before the AGAR is signed.
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
	The records of the council comply	with this test
D	*The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate*	
	The records of the council comply	with this test
E	*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for*	
	The records of the council comply	with this test
F	*Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for*	
Not applicable to this council		
G	*Salaries to employees and allowances to members we paid in accordance wit this authority's approvals, and PAYE and NI requirements were properly applied*	
PAYE deductions	The clerk has more than one employment and may be able to adjust PAYE coding to save WVPC having to make HMRC payments.	The clerk can look at this once the new tax year starts.
H	*Asset and investment registers were complete and accurate and properly maintained*	
	The records of the council	comply with this test
I	*Periodic Bank reconciliations were carried out during the year*	
Bank	There is no evidence that members	Please could each member of the

statements	of the council are checking the ledger balance back to the third party statement on a regular basis.	council, in rotation, physically initial that the bank statements match the Scribe ledger.
J	*Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.*	
	The records of the council comply	with this test
K	*Certified Exempt in prior year*	
	Not applicable to this council	
L	*Transparency Code*	
	The records of the council comply	with this test
M	*Public Rights*	
Noticeboard	It is a legal requirement that meeting summons and public rights notices are posted on a physical, publicly available noticeboard. The board used by the council is not always available to the public.	In advance of the period of public rights, please could the council ensure that a noticeboard is in place.
N	*Publication of prior year AGAR*	
	Not applicable to this council	
O	*Trust funds*	
	Not applicable to this council	
P	*Borrowing*	
	Not applicable to this council	

Please find attached my invoice for the agreed fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,

Eleanor S Greene

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices.*
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024.** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2024
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at **31 March 2024** been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		

Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from **www.nalc.gov.uk or from **www.ada.org.uk**

Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*			new
N. The authority has complied with the publication requirements for 2022/23 AGAR *(see AGAR Page 1 Guidance Notes).*			new

	Yes	No	Not applicable
O. (For local councils only) 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: DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit: ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit: SIGNATURE REQUIRED E S Greene

Date: DD/MM/YYYY

***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 2023/24

We acknowledge as the members of:

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 2024, 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.				*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.*

***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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward			*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			*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts			*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			*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			*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments			*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			*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			*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			*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 exclude any Trust transactions.*

I certify that for the year ended 31 March 2024 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 L White

Date DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2023/24

In respect of ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2023/24

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

Appendix C

7.10. To approve the dates for the public rights of inspection: 3rd June – 12th July 2024, being 30 working days including the first 10 working days of July.

Western Valley
Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

NOTICE

1. Date of announcement Friday 12th April 2024

2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that 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 2024, these documents will be available on reasonable notice by application to:

Clerk to the Council
Western Valley Parish Council

Clerk@WesternValleyParish.gov.uk
07424 402 938

Western Valley PC
PO Box 4311
READING
RG8 1DD

commencing on **Monday 3 June 2024** and ending on **Friday 12 July 2024**

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

MOORE

5. This announcement is made by Mrs L White, Clerk to the Council and RFO

L White

Western Valley
Parish Council

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

The right to inspect the accounting records

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

The right to ask the auditor questions about the accounting records

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

The right to make objections

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

A final word

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.

Appendix D

Title	Finance 2024-2025
Authors	Clerk to the Council
Meeting	Western Valley Parish Council Meeting – 11th April 2024

7.1. To approve payments list for April 2024

Voucher No	Date	Net	VAT	Total	Description	Supplier
1	15/04/2024	£ 26.00	£ -	£ 26.00	WFH Allowance	Laura White
2	15/04/2024	£ 10.30	£ 2.06	£ 12.36	Microsoft 365	Microsoft Ireland Operations Ltd
3	15/04/2024	£ 9.99	£ 1.99	£ 11.98	Hosting	Cloud Next Ltd
6	15/04/2024	£ 380.00	£ -	£ 380.00	Internal Audit	Do The Numbers Ltd
	Total Staff Costs	£ 211.75	£ -	£ 211.75		
	Total	**£ 638.04**	**£ 4.05**	**£ 642.09**		

7.2. To note receipts for April 2024

Voucher No	Date	Net	VAT	Total	Description	Supplier
1	XX/04/2024	£ 25,094	£ -	£ 25,094	Precept	Vale of White Horse
	Total	**£ 25,094**	**£ -**	**£ 25,094**		

7.3. To approve bank transfer from Current Account to Savings Account of £24,128.10

Moving an additional £24,128.1 to the savings account will ensure the balance matches the Earmarked Reserves Balance.

7.4. To approve which EMR to allocate interest received throughout the year.

Clerk will provide verbal report on this matter.