

TREVERBYN PARISH COUNCIL
RECEIPTS and PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2024

	<u>Note</u>	£	£	£	£
RECEIPTS	1		139,333.81		116,281.26
PAYMENTS	1		<u>119,599.51</u>		<u>94,899.21</u>
<u>SURPLUS / (DEFICIT)</u>			19,734.30		21,382.05
 OPENING BANK BALANCES					
Current		11,775.94		6,392.63	
Reserve		115,175.79		99,177.05	
Parish Plan		9.40	<u>126,961.13</u>	9.40	<u>105,579.08</u>
 CLOSING BANK BALANCES					
Current		5,596.31		11,775.94	
Reserve		141,089.72		115,175.79	
Parish Plan		9.40	<u>146,695.43</u>	9.40	<u>126,961.13</u>

The Note on page 2 attached forms part of the above Receipts and Payments Account.

We have prepared the above Receipts and Payments Account from the information and records provided by the Council. We have carried out the internal audit procedure identified in the Audit Commission's Annual Return, the relevant portion of which we must have completed. In our opinion all internal control objectives have been met.

The Audit Commission takes responsibility for the **external** audit. At this stage no external audit has been carried out.

Roy Sandey
Accountants
31 High Cross Street
St Austell
PL25 4AN

24th May 2024

TREVERBYN PARISH COUNCIL

NOTE 1

	£	<u>2023</u> £
<u>RECEIPTS</u>		
Precept etc - Cornwall Council	91,962.20	89,816.13
Vat Repayment	6,308.02	14,359.42
Sundries	39,377.77	11,650.61
Bank Interest	1,685.82	455.10
	<u>139,333.81</u>	<u>116,281.26</u>
<u>PAYMENTS</u>		
Administration	526.83	696.70
Section 137	4,914.29	5,197.20
Hall Hire	-	380.00
Salaries	62,669.54	42,482.60
Chairman's Allowance	1,000.00	900.00
Mileage Claims	247.06	135.45
Office Rental	9,400.00	5,200.00
Insurance	1,419.89	1,419.89
Postage, Petty Cash and Advertisements	286.00	271.10
Telephone and Internet	661.57	624.52
Audit commission	-	400.00
Internal Audit and Accountancy	235.00	225.00
Maintenance - Footpaths and Allotment	14,205.00	14,350.00
Bus Shelters / Beam Lane, etc.	4,574.80	2,849.00
VAT (repayable)	6,561.87	6,308.02
Sundries	807.70	997.00
Purchase of Equipment	4,985.82	1,281.83
Professional Fees - Payroll	190.00	285.00
CALC Membership and Training	3,609.17	2,050.12
Knotweed Treatment	-	2,760.00
Trethurgy Playing Field Section 106	-	5,988.33
Donation, Wreath, Flowers	184.97	97.45
Situ 8 (Neighbour hood plan)	3,120.00	-
	<u>119,599.51</u>	<u>94,899.21</u>

Bank Reconciliation

Current A/c 96247118 as per Bank Statement March 31st 2024 £6264.43

Less Cheques outstanding

12.12.23	003720	Treverbyn Academy	350.00
25.03.24	003744	Elliott Window Cleaning	42.00
25.03.24	003745	ASF Gardening	90.00
31.03.24	003746	Roy Sandey	84.00
31.03.24	003747	Viking Payments	102.12
			£668.12

Actual Balance at March 31 2024 £5596.31

Bank Interest to March 31st 2024. Re Business Reserve A/c 96247126

April	89.93
May	111.95
June	109.06
July	138.30
Aug	146.55
Sept	142.00
Oct	156.87
Nov	147.92
Dec	161.80
Jan	179.17
Feb	150.67
March	151.60

	1685.82

Transfer from Current Account 7485.46 (CIL payment)

Transfer from Current Account 16742.65 (CIL payment)

18th Jan Transfer to Current Account 10,000.00

13th March – Transfer from Current Account 10,000.00

Balance Business Reserve Account March 31st 2024 £ 141089.72

TREVERBYN PARISH COUNCIL

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2024

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Treverbyn Parish Council for the year ended 31 March 2024 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Treverbyn Parish Council on application to:	
(a) David Stevens (Clerk) or Darren Hawken Deputy Clerk Parish Office, Rockhill Business Park, Higher Bugle, St Austell	(a) Insert the names, position and address of the person to whom local government electors should apply to inspect the AGAR.
(b) Between 10.30 - 14.30 on any Monday - Friday	(b) Insert the hours during which the inspection rights may be exercised.
3. Copies will be provided to any person on payment of £5 for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs.
(d) Announcement made: David Stevens	(d) Insert the name and position of person placing the notice.
(e) Date of announcement: September 23 2024	(e) Insert the date of placing of the notice.

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

TREVERBYN 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 2024, 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 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:

14/05/2024

and recorded as minute reference:

ACM 10/24

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

Chair

AARobert

Clerk

Bones

treverbynparishcouncil.gov.uk

Section 2 – Accounting Statements 2023/24 for

TREVERBYN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	105579	126961	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	89816	91962	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	39951	47372	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	42482	62670	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	52417	56930	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	126961	146695	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	126961	146695	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	75280	80265	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]
05/05/2024

Date

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

AM Roberts

as recorded in minute reference:

51/24

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

14/05/24

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

In respect of

Treverbyn Parish Council

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.

See Continuation Sheet

(continue on a separate sheet if required)

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

See Continuation Sheet

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We 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.

External Auditor Name

BDO LLP - Southampton

External Auditor Signature

DocuSigned by:
James Evans
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Date

19 September 2024