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

BEGBROKE PARISH COUNCIL

https://www.begbrokepc.org.uk/

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).*	✔		
N. The authority has complied with the publication requirements for 2022/23 AGAR *(see AGAR Page 1 Guidance Notes).*	✔		

	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: 06.04.2024

Name of person who carried out the internal audit: MICHAEL ANTHONY CAUGHEY ACIB

Signature of person who carried out the internal audit: M. Caughey

Date: 06042024

***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:

BEGBROKE 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	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.*

	Yes	No	N/A	
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.			✔	*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:

08/04/2024

and recorded as minute reference:

11.6.2

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

Chair

Clerk

https://www.begbrokepc.org.uk/

Section 2 – Accounting Statements 2023/24 for

BEGBROKE PARISH COUNCIL

	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	13,083	17,771	*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	29,897	30,794	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	5,055	5,002	*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	9,500	10,344	*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	20,763	24,319	*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	17,771	18,904	*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	17,771	£18904 ~~18,940~~ 08/05/2024	*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	95,054	98,906	*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 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

Date 07/04/2024

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

08/04/2024

as recorded in minute reference:

11.6.3

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

R. M. Ryder

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Begbroke 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 limited assurance opinion 2023/24

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 the 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.

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

On the initial submission of Section 2 of the Annual Governance and Accountability Return there was a typographical error contained within Box 8 for the current year (figure should have read £18,904 but it read £18,940). This was later corrected, resubmitted, and correctly republished on the Council's website, we have no further concerns in this area.

Although trivial, there is a £1 rounding error on Section 2: Accounting Statements in last year's column when summed. When rounding the numbers care should be taken to ensure the Return continues to sum correctly and box 7 agrees or reconciles to box 8 as required as required by paragraph 2.11 of the Practitioners Guide 2023.

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

MOORE

External Auditor Signature Moore

Date 18/07/2024

Additional information to be submitted with Part 3 AGAR

Basic and Intermediate levels

Item required.		
1.	State the basis of accounts – Income and Expenditure (I&E) **or** Receipts and Payments (R&P).	R&P
2.	Bank reconciliation (N.B. a pro-forma document is available online). *Where you have **income or expenditure of £2m or above** then we will also require copy bank statements supporting the reconciliations.*	Y
3.	Explanations of significant variances – with numerical support: For boxes 2 – 10 in the Accounting Statements, where the 2024 figure is 15% greater than, or 15% less than, the 2023 figure **unless** the variance is less than £500.Please also provide an explanation if the variance is greater than £100,000 regardless of whether this is less than 15%. (N.B. a pro-forma document is available online).	Y
4.	*Where you have **income or expenditure of £2m or above** then we will also require a copy of the full independent report of your internal auditor(IA). Supporting evidence of the council's assessment that the IA is:* a. *independent of the council.* b. *competent to undertake the role.* c. *has a current and appropriate letter of engagement* d. *the authority has considered and agreed the IA programme of work against its identified risks.* e. *Copies of the minutes of the meetings considering the IA's findings together with evidence that any recommendations have been addressed.*	N/A
5.	A reconciliation between boxes 7 and 8 – this must be quantified (N.B. a pro-forma document is available online).	Y
6.	An explanation of any 'No' answers in Section 1 (Annual Governance Statement).	NONE
7.	An explanation of any 'No' answers in the Annual Internal Audit Report.	NONE
8.	A breakdown of the types of reserves held between general reserves, earmarked reserves and restricted (ring-fenced) reserves (N.B. a pro-forma document is available online).	NO
9.	Where any investments are included as part of the Box 9 figure, please provide a summary of these amounts.	NO
10.	Whether you use the general power of competence.	N
11.	The dates for the period for the exercise of public rights (N.B. a pro-forma document is available online).	Monday 3 June and Friday 12 July 2024
12.	Explanation for any delay between approval of Section 2 (accounts) and the commencement of the period for the exercise of public rights, other than to satisfy Regulation 12 of The Accounts and Audit Regulations 2015.	NO DELAY
13.	This sheet must be completed and a copy provided with your AGAR submission.	Y

Internal Audit Report 2023-2024 for Begbroke Parish Council

a) **Petty cash – separate note for External Auditor**

From page 3 of 6 **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).

I have indicated this as "Not covered" in my Internal Audit Report.

This is because Begbroke parish council **does not** operate a petty Cash system, has no petty cash and response is therefore not applicable.

b) **Website:** [Begbroke Parish Council (begbrokepc.org.uk)]

I have viewed the above website and confirmed that in my view it complies with Regulation 13 of the Accounts and Audit Regulations 2015.

Signed:

Date: 6.4.24

M A Caughey

12 Colegrave Down

Cumnor Hill

Oxford

OX2

BEGBROKE PARISH COUNCIL EXPLANATION OF SIGNIFICANT DIFFERENCES 2023-24

		2022-23	2023-24	Difference	%	if 3>£500 or 4>+/- 15%	2023 -24 categories - General Explanations	2023-2024 Income/spending	2023-24 difference with 2022-2023	2022-23 Income/Spending	Individual Explanation
1	Balance C/F	£13,083	£17,771	£4,688	36%	Y	1) Explanation: less spending on village and hall projects.	£17,771	£4,688	£13,083	less overall spending but also see other payments
							Other funds c/f	£17,771	£6,479	£11,292	
							Total	£17,771	£6,479	£11,292	
2	Precept	£29,897	£30,794	£897	3%	Y	2) Explanation: Precept increased roughly with CPI				
							PRECEPT	£30,794	£897	£29,897	Small increase in line with cost of living
							Total	£30,794	£897	£29,897	
3	Other receipts	£5,055	£5,002	-£53	-1%	N	3) Explanation:				Roughly similar but slightly less vat claim and grants.
					210%	Y	Bank Interest	£75	£51	£24	Increased interest rates.
					-9%	N	Councillor priority Fund Grant	£1,816	-£171	£1,987	Slightly less applied for
					2%	N	Vat refund	£3,107	£64	£3,043	Similar
					-1%	Y	Total	£4,998	-£56	£5,054	
4	Staff	£9,500	£10,344	£843	9%	N	4) Explanation: Clerks pay/grade rise, back pay, payroll provider cost increase.	£10,344	£844	£9,500	Clerks pay/grade rise, back pay, payroll provider cost increase.
							Total	£10,344	£844	£9,500	
5	Loans	£0	£0	£0	0%	N/A	5) Explanation No loans	£0	£0	£0	
							Total	£0		£0	
6	Other Payments	£20,763	£24,319	£3,556	17%	Y	6) See below for individual explanations	£24,319			Mainly due to having to replace wet pour surface on swings and springy.
					-1%	N	ANNUAL SUB TO ORGANISATION (vat)	£165	-£2	£167	Similar
					-50%	Y	ANNUAL SUB TO ORGANISATION (non vat)	£56	-£55	£111	Similar
					5%	N	AUDIT - EXTERNAL	£252	£12	£240	Similar
					0%	N	AUDIT - INTERNAL	£200	£0	£200	Similar
					-3%	N	BUS SHELTER MAINTENANCE	£140	-£5	£145	Shelter Cleaning
					92%	Y	DOG WASTE BIN EMPTYING	£1,035	£496	£539	Increased charges by CDC and additional bins in village
					100%	N	ELECTION CHARGES.	£100	£100	£0	No election in previous year
					-50%	Y	GRANTS SECT 137 LGA	£150	-£150	£300	WI Grant only this year
					100%	Y	GRANTS SECT142 LGA	£500	£250	£250	Village Magazine Grant - magazines printing cost increase.
					see below	Y	GRASS CUTTING PLAYING FIELD	£1,260		£3,026	Grass cutting cost identified attributed to village, playing field and play area.. Explanation: additional contractor costs due to fuel and additional cuts made for new football area
					see below		GRASS CUTTING PLAY AREA	£1,386			see above explanation and difference below
					see below		GRASS CUTTING VILLAGE	£1,092			see above
					24%	Y	SUM OF GRASS CUTTING ABOVE	£3,738	£712		Grass cutting difference
					7%	N	HEDGE CUTTING VILLAGE HALL VAT	£128	£8	£120	Similar
					23%	Y	HIRE - VILLAGE HALL	£338	£63	£275	Increased charges
					2%	N	INSURANCE - COUNCIL	£1,218	£24	£1,194	3yr deal with insurers for reduced cost but increased assets
					6%	N	PLAY AREA INSPECTION	£107	£6	£101	Similar
					100%	y	PLAY AREA INSPECTION TRAINING	£576	£576	£0	No training in previous training
					100%	y	PLAY AREA REPAIRS non vat	£1,220	£1,220	£0	attending to moss, edgings and gaps in tiles.
					1730%	Y	PLAY AREA REPAIRS VAT	£6,276	£5,933	£343	Had to replace wet pour surface under swings and springy
					100%	Y	PLAY EQUIPMENT	£3,631	£3,631	£0	Purchased MH Goals for playing field
					-100%	Y	PLAY AREA NEW WORK	£0	-£539	£539	No new work this year
					0%	N	PRINTER CONSUMABLES	£0	£0	£0	None purchased
					-56%	Y	REFUNDABLE EXPENSES	£334	-£419	£753	less toner used in printer
					100%	Y	REIMBURSED EXPENSES	£35	£35	£0	Play Area Training expenses
					100%	Y	SAFETY INSPECTION VAT	£0	-£504	£504	Play Area Training expenses
					-83%	Y	TRAINING	£66	-£330	£396	Less training necessary this year
					-58%	Y	VILLAGE NEW WORK non vat	£189	-£261	£450	Reduction in necessary work
					16%	Y	VILLAGE NEW WORK VAT	£677	£94	£583	Purchase of plants and bulbs and an additional village seat.
					-48%	Y	VILLAGE ASSET INSPECTION NON VAT	£120	-£110	£230	Awaiting completion and contractors account
					-43%	y	VILLAGE HALL NEW WORK VAT	£913	-£687	£1,600	Reduction in necessary work
					100%	Y	VILLAGE REPAIR WORK VAT	£808	£808	£0	Replacement Notice Boards and one for Village Hall notices in bus stop
					-12%	N	VILLAGE WORK NON VAT	£440	-£60	£500	Similar work carried out
					-100%	Y	VILLAGE HALL NEW WORK NON VAT	£0	-£5,385	£5,385	None paid for by parish council in 2023-24
					100%	Y	WEBSITE CHARGE vat	£906	£906	£0	No invoices received by supplier for 2022-23 as incorrect e mail address used. Paid this financial year.
					-100%	N	VILLAGE REPAIR WORK NON VAT	£0	-£1,650	£1,650	No repairs necessary
					-100%	N	VILLAGE HALL SAFETY INSPECTION VAT	£0	-£821	£821	Periodic electrical inspections - not required last year
					-100%	N	VILLAGE HALL REPAIRS VAT	£0	-£343	£343	None paid for by parish council
							Total (Grass cutting total of £3738 deducted so not added twice)	£24,319	£3,554	£20,765	

		2022-23	2023-24	Difference	%	if 3>£500 or 4 > +/- 15%	2023 -24 categories	2023-2024 Income/spending			Individual Explanation
7	Other balances C/F	£17,771	£18,904	£1,133	6%	Y	7) Explanation: see 6) above for details of spending - Main expenditure was on grass cutting, insurance, play area - various categories of work, Village work, replacement safety surfaces in play area., safety inspections	£18,904			see 7)
							Total	£18,904			
8	Total cash & Inv.	£17,771	£18,904	£1,133	6%	Y	8) Explanation: see 6) above for details of spending - Main expenditure was on grass cutting, insurance, play area - various categories of work, replacement safety surfaces in play area., safety inspections	£18,904			see 7)
							Total	£13,860			
9	Total Fixed assets	£95,054	£98,906	£3,852	4%	Y	9) Explanation: Assets added or removed see below for detail.	£98,906			Additional assets equal difference
							MH Goals x 2	£3,631.32			MH Goals x 2
							Seat	£410			Seat
						i	Notice Board	£458			Notice Board
						Y	Trees - removed from assets - OCC now maintain	-£650			Trees
							Total	£3,850			
10	Total Borrowings	£0	£0	£0	0.00	N/A	10) Explanation - no borrowings	£0			No borrowings
							Total	£0			
11	Trust Funds Disclosure	No	No	£0	0%	N/A	11) Explanation - No trust funds	£0			No trust funds
							Total	£0			

BEGBROKE PARISH COUNCIL BANK RECONCILIATION 2023-24

	LAST YEAR	THIS YEAR	BANK RECONCILLIATION				Check 1+2+3	53,567
	Year Ending	Year Ending	Year Ending	Year Ending	Year Ending	Year Ending	Check 4+5+6	34,663
	2022-23	2023-24	31st March 2024	31st March 2024	31st March 2024	31st March 2024	(1+2+3)-(4+5+6)	18,904
	Audit	Audit	Current A/C	Reserve A/C	Liabilities/Debtors	Value		
	£	£	£	£	No:	£	£	Boxes
1 Balances brought forward	13,083	17,771	14,893	4,010		None	17,771	1
2 (+) Annual Precept	29,897	30,794	Total Cash on statements	18,903	**Liabilities**	0	30,794	2
3 (+) Other receipts	5,055	5,002	Less liabilities	0	Creditors:	0	5,002	3
4 (-) Staff Costs	9,500	10,344	**Reconciled bank balance >>**	18,903	**Creditors total**	0	10,344	4
5 (-) Loan Interest	0	0			**Total Liabilities**	0	0	5
6 (-) Other Payments	20,763	24,319			Lodgements	0	24,319	6
7 (=) Other balances carried forward	17,771	18,904	**Reconcilliation of (1+2+3)-(4+5+6) and box 7**	0	Petty cash (No petty cash is kept by Begbroke parish council)	0		
8 Total cash & Investments	17,771	18,904	**Bank balance reconcilliation**	1	Investments (no investments or Trust Funds are held by Begbroke parish council)	0		
9 Total Fixed assests & long term savings	95,054	98,906			Total other	0	98,906	
10 Total Borrowings	0	0					0	
11 Trust funds disclosure note	0	0			**Total of liabilities & Creditors**	0	0	