

**ANNUAL ACCOUNTABILITY AND GOVERNANCE RETURN 2023/24**

1. Unfortunately, this year, it has not been possible to complete the report from the Internal Auditors before these papers are circulated to Councillors for consideration at the meeting on 9<sup>th</sup> May. The Internal Audit report will be circulated shortly before the meeting. This paper therefore reports on all the other documents required for the Annual Governance and Accountability Return 2023/24.

**Annual Governance and Accountability Return**

2. Bishopstone falls within the category of smaller authority (gross income or expenditure below £25,000) which is exempt from submitting an Annual Return for an assurance review by external auditors. However, we do have to submit a signed "Certificate of Exemption" to the auditors and, nevertheless, complete all the forms (set out below) and publish them on the village website.

3. Attached to this note are copies of the:

- (a) Exemption Certificate which will need to be signed at the meeting on 9<sup>th</sup> May.
- (b) Annual Governance Statement.
- (c) Accounting Statements 2023/24.
- (d) additional tables required to be published with the rest of the Annual Return setting out:
  - a. significant variances (+/-15%) in income and expenditure between 2022/23 and 2023/24 and
  - b. reconciliation between the account balances, as shown in bank statements, and the balances as shown in the Accounting Statement (based on the Cash Book).
- (e) the up to date Fixed Assets Register.
- (f) the notice of the period for the exercise of public rights to view the accounts.

4. There are no particular matters in the above to draw to your attention this year.

**Transparency Code for Smaller Authorities**

5. Regulations introduced in 2014/15 makes it a legal requirement under the "Transparency Code for Smaller Authorities" for all Parish Councils to publish information on a website. The information includes that in para 3 above. In addition it is a requirement to include:

- (i) details of all individual items of expenditure over £100 in 2023/24;
- (ii) a list of Councillors;
- (iii) details of land and building assets held.

A table on (i) is attached. Items (ii) and (iii) will be as already set out on the village website.

## **RECOMMENDATIONS**

**6. Subject to any questions Councillors may have I recommend approval by separate resolutions:**

- (a) that the Certificate of Exemption be approved for signature;**
- (b) that the Annual Governance Statement 2023/24 be approved;**
- (c) that the Accounting Statements 2023/24 be approved;**
- (d) that the documents for publication under the Transparency Code for Smaller Authorities be approved;**
- (e) that Atkinsons be re-appointed as the Council's internal auditors.**

Mike Ash  
Clerk and Responsible Finance Officer

April 2024

## Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

**BISHOPSTONE PARISH COUNCIL** (ENTER NAME OF AUTHORITY)

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24: **£7,983** (ENTER AMOUNT £00,000)

Total annual gross expenditure for the authority 2023/24: **£8,720** (ENTER AMOUNT £00,000)

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage\* before 1 July 2024.

**Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by the Responsible Financial Officer Date **02/05/2024** I confirm that this Certificate of Exemption was approved by this authority on this date: **DD/MM/YYYY**

Signed by Chair Date **09/05/2024** as recorded in minute reference: **MINUTE REFERENCE**

Generic email address of Authority **bishopstoneclerk@btinternet.com** (GENERIC EMAIL ADDRESS) Telephone number **01722 781044** (NUMBER)

\*Published web address

**www.bishopstone-salisbury.co.uk** (ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS)

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.**

## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

**BISHOPSTONE PARISH COUNCIL** ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 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.	✓		<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>

\*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

09/05/2024

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

### Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes No  
✓

www.bishopstone-salisbury.co.uk ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2023/24 for

BISHOPSTONE PARISH COUNCIL ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	17,752	20,708	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	10,000	5,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,862	2,983	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	0	0	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	9,906	8,721	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	20,708	19,970	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	20,708	19,970	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	95,701	98,136	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 02/05/2024

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

09/05/2024

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

**Explanation of variances – pro forma**

Name of smaller authority: **Bishopstone Parish Council**

County area (local councils and : **Wiltshire**

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative)
1 Balances Brought Forward	17,752	20,708				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,000	5,000	-5,000	50.00%	YES		Smaller anticipated need for expenditure during year.
3 Total Other Receipts	2,862	2,983	121	4.23%	NO		
4 Staff Costs	0	0	0	0.00%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	9,906	8,721	-1,185	11.96%	NO		
7 Balances Carried Forward	20,708	19,970				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	20,708	19,970				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	95,701	98,136	2,435	2.54%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		
	Rounding errors of up to £2 are tolerable						
	Variances of £200 or less are tolerable						
	BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)						

**Bank reconciliation – pro forma**

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unrepresented cheques should be entered as negative figures.

Name of smaller authority: **Bishopstone Parish Council**

County area (local councils and parish meetings only): **Wiltshire**

**Financial year ending 31 March 2024**

Prepared by (Name and Role): **M Ash Clerk/RFO**

Date: **xx/xx/xxx**

	£	£
<b>Balance per bank statements as at 31/3/24:</b>		
Current Account	6,571.0	
Deposit Account	13,399.0	
[add more accounts if necessary]		
		19,970.0

**BISHOPSTONE PARISH COUNCIL – SCHEDULE OF FIXED ASSETS**

Ref No	Asset	Location	Date Acquired	Cost (£)	Removed
1	2 Bus Shelters (wooden)	On C12 at Manor Farm and Recreation Field	1963 and 1964	132	
2	2 Metal and Wood Seats	Church Lane and Faulston Lane	1997	976	
3	Recreation Field	Broad Chalke Road, Bishopstone	2002	32,000	
4	Recreation Field fencing and gate		2002	1,397	
5	2 Notice Boards	Manor Farm bus shelter and recreation field	N/K	N/K	
6	Goalposts	Recreation Field	2003	700	
7	1 Bus Shelter (metal/glass)	On C12 opposite Pitts Lane	2004	3,700	
8	Swings	Recreation Field	2008	3,403	
9	Play Train	Recreation Field	2009	6,000	2019
10	1 Metal and Wood Seat	Recreation Field	2011	597	
11	Basketball court	Recreation Field	2015	4,500	
12	Play Tower and safety surface	Recreation Field	2016	8,412	
13	Stand-by Generator	Faulston House	2016	2,350	
14	3 Water Pumps	Faulston House	2016	874	
15	6 Two-way Radios	Netton House, Broadchalke Road	2016	290	
16	Sand bag filler	Faulston House	2016	481	
17	Bench	Footpath in The Alley	2017	487	
18	Defibrillator 1	Village Hall	2017	1,675	
19	Gang mower	Recreation Field	2017	800	
20	Radar Speed Sign with solar panel	Netton House, Broadchalke Road	2017	2,843	
21	Play Trail and safety surface	Recreation Field	2019	8,756	
22	Group Swing	Recreation Field	2021	5,112	
23	Clamber Stack	Recreation Field	2021	8,780	
24	Defibrillator 2	Kiosk in Bus Stop by Pitts Lane	2021	2,060	
25	Play Area Springers	Recreation Field	2022	5,376	
26	Bench	Children's Play Area	2023	539	

27	Defibrillator 3	Bus Shelter near Church Lane	2024	1,896	
<b>Total March 2024</b>				<b>98,136</b>	

Smaller authority name: **BISHOPSTONE PARISH COUNCIL**

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

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

NOTICE	NOTES
<p>1. Date of announcement _____ 31<sup>st</sup> May 2024 _____ (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) Mike Ash (Clerk/RFO) 01722 781044 bishopstoneclerk@btinternet.com</p> <p>commencing on (c) __ <b>Monday 3 June 2024</b></p> <p>and ending on (d) __ <b>Friday 12 July 2024</b></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b> <b>15 Westferry Circus</b> <b>Canary Wharf</b> <b>London E14 4HD</b> <a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a></p> <p>5. This announcement is made by (e) <b>Mike Ash (Clerk/RFO)</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>



**BISHOPSTONE PARISH COUNCIL**

**TRANSPARENCY CODE FOR SMALLER AUTHORITIES**

<b>BISHOPSTONE PARISH COUNCIL</b>			
<b>Expenditures over £100 2023/24</b>			
<b>Date</b>	<b>Details - payees and purpose</b>	<b>Payments ex VAT</b>	<b>VAT</b>
09/05/23	Wiltshire Association of Local Councils (subscription)	223.37	44.67
09/05/23	Community First (insurance)	688.34	
13/06/23	Grass Cutting in Play Area	210.00	
28/06/23	Boswell Bros (resurfacing of Pitts Lane)	1608.00	321.60
26/07/23	TDP Limited (new bench for Play Area)	448.89	89.77
03/10/23	Chalke Valley Sports Centre (grant)	350.00	
03/10/23	Bishopstone PCC (churtyard maintenance grant)	550.00	
08/11/23	TEEC Ltd (website domain hosting charge)	125.99	25.20
11/12/23	Community Heartbeat Trust (defibrillator)	1580.00	316.00
11/12/23	Bishopstone PCC (churtyard clearance)	1500.00	
17/01/24	Village Hall Management Committee (rent)	165.00	
09/01/24	Wallworth Electrician (fitting defibrillator)	180.00	36.00