


Smaller authority name: **Eaton Parish Council**

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

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	NOTES
<p>1. Date of announcement Sunday 16th June 2024</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 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:</p> <p>(b) Terry Brown/Parish Clerk 189 Belton Lane , Grantham 01476 516366</p> <p>commencing on (c) Monday 17th June 2024</p> <p>and ending on (d) Friday 26th July 2024</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• 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. <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 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:</p> <p>Moore (Ref AP/HD) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ</p>  <p>5. This announcement is made by (e) Terry Brown/Parish Clerk RFO</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 extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also 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>

10.

Annual Internal Audit Report 2023/24

Eaton P.C.

Eaton P.C. 06.42

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).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 6/4/24 DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit: HOWARD PAUL GRESHAM

Signature of person who carried out the internal audit: H.P. Gresham

Date: 8/4/24

***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).**

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Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Eaton PC 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>

***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:

10/6/24

and recorded as minute reference:

24/7053/2

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

Chair *[Signature]* SIGNATURE REQUIRED

Clerk *[Signature]* SIGNATURE REQUIRED

EATON PC ENTER PUBLIC WEBSITE/PAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

EATON ENGLAND NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	14175	18046	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	21400	23500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5250.	4238	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	5335	5292	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	17424	25609	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	18046	14883	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	18046	14883	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	46439	46439.	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

Date

1/4/24

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

10/6/24

as recorded in minute reference:

24/3053/3.

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

SIGNATURE

Explanation of variances 2023/24 – Eaton PC

Name of another authority:
Insert figures from Section 2 of the ACR in all Blue highlighted boxes

Now, 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 £500)
- variances of more than £100,000 must be explained even where the variance has been 15%.

Please ensure variance explanations are qualified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2024 £	2023 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	18,046	14,178					
2 Precept or Rates and Levies	23,500	21,400	2,100	9.81%	NO		
3 Total Other Receipts	4,238	5,230	-992	18.97%	YES		2023 Grant E144; 2024 Higher VAT by +474
4 Staff Costs	5,292	5,238	-43	0.81%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	25,600	17,424	8,185	46.98%	YES		2024 Click repairs E1628 and Street Lighting changes E3460
7 Balances Carried Forward	14,883	18,046	-3,163	17.53%	YES		Higher 2024 all other payments - loss of 2023 Grant E144; 2024 E100,000 power 2023 other receipts E 23,163
8 Total Cash and Short Term Investments	14,883	18,046	-3,163	17.53%	YES		
9 Total Fixed Assets plus Other Long Term Investments and Assets	46,459	46,459	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

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Reconciliation between Box 7 and Box 8 in Section 2 Eaton Parish Council

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Eaton Parish Council

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

Box 7: Balances carried forward

£
£
18,046.00

Deduct: Debtors (enter these as negative numbers)

0

Deduct: Payments made in advance

0

Add:

Creditors (must not include community infrastructure levy (CIL) receipts)

0

Add: Receipts in advance (must not include deferred grants/loans received)

0

Box 8: Total cash and short term investments

18,046.00

Breakdown of reserves held Eaton PC

Please complete or update the highlighted boxes to help provide a breakdown of the types of reserves held by the authority at the year end:

	£	£	£
Earmarked reserves*:			
			0
Restricted (ring-fenced) reserves:			0
General reserves		18046	
Total reserves			18046
Box 7 per Annual Return			18,046
Difference			0

Explanation of difference (if applicable):

Bank reconciliation Eaton PC

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 on 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 outstanding payments should be entered as negative figures.

	£	£
Balance per bank statements at 31 March 2024:		
HSBC current	821.67	
HSBC deposit	13,391.70	
Nottingham BS	670.00	
Balance per cashbook at 31 March 2024		14,883.37
(should agree to Box 8 on Section 2)		

Section 3 - External Auditor Report and Certificate 2023/24

In respect of

Eaton Parish Council

1 Respective responsibilities of the body and the auditor

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 report 2023/24

Except for the matters report 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 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.

As per the Accounts and Audit Regulations 2015, Part 15(2)(b), Councils subject to review must publish the 'Notice of Public Rights & Publication of Unaudited Annual Governance & Accountability Return' however the Council published the 'Notice of Public Rights & Publication of Annual Governance & Accountability Return (Exempt Authority)' incorrectly. We would anticipate the Council taking this into account when it completes Assertion 4 on its 2024/25 Annual Governance and Accountability Return.

The Council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2023-24. Therefore, it relates to the Notice announcing the public right to review the 2022-23 return which was published during 2023-24. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

It appears that the Council are the sole trustee of a small charity and has included transactions and/or balances relating to this charity in completing Section 2 - Accounting Statements on a Receipts and Payments basis. The Council have opened a separate bank account to hold these balances but have not excluded the balance from the figures entered in Section 2. Therefore, the Council does not appear to have discharged its accountability responsibilities for the funds. Based on this, it appears that the Council should have answered 'Yes' to Box 11a on Section 2, 'No' to Box 11b on Section 2 and 'No' to Assertion 9 on Section 1.

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

Last year the External Audit Report noted that the Notice of Public Rights stated inaccurate details with regards to the external auditor which was not in accordance with regulation 15(b)(iii) of the Accounts and Audit Regulations 2015. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

We note that the internal auditor has answered 'N/A' to control objective O however as per our points noted above, we expected this to have been answered 'No'.

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

 MOORE

External Auditor Signature



Date

27/09/2024