

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- 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.
- 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.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
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', is an explanation available for publication?	N/A	
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 Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2023</b> been reconciled to Box 8?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	N/A	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )	N/A	

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2022/23

COWFOLD PARISH COUNCIL

WWW.COWFOLD-PC.GOV.UK

During the financial year ended 31 March 2023, 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 2022/23 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.			N/A
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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			N/A
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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			N/A

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

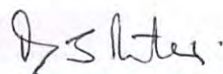
Date(s) internal audit undertaken

12/06/2023

Name of person who carried out the internal audit

Deborah miles

Signature of person who carried out the internal audit



Date 12/06/2023

\*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 2022/23

We acknowledge as the members of:

COWFOLD 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 2023, 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.

\*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:

12/06/2023

and recorded as minute reference:

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2022/23 Annual Accounts

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

Chairman



Clerk



### 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
<input type="checkbox"/>	<input type="checkbox"/>

www.cowfold-pc.gov.uk.

## Section 2 – Accounting Statements 2022/23 for

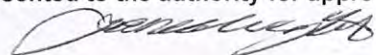
Cowfold Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	110030	107358	<i>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.</i>
2. (+) Precept or Rates and Levies	64132	69980	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	21182	18264	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	15909	16858	<i>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.</i>
5. (-) Loan interest/capital repayments	18318	18318	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	53759	45006	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	107358	115420	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	107358	115420	<i>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.</i>
9. Total fixed assets plus long term investments and assets	3648142	3648142	<i>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.</i>
10. Total borrowings	477342	471923	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)		30.6.23	✓	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 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**



12/06/2023

Date

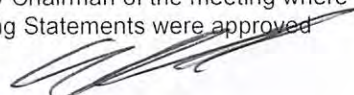
I confirm that these Accounting Statements were approved by this authority on this date:

12/06/2023

as recorded in minute reference:

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



**Bank Reconciliation**  
**Cowfold Parish Council**  
**Financial Year ending 31 March 2023**  
**Prepared by: Janet Wright - Clerk & RFO**

**Balance as per bank statements as at 31 March 2023:**

<b>Bank Accounts</b>	<b>£</b>	<b>£</b>
Lloyds Current Account	87,478.13	
Lloyds Current Account - 2	700.46	
Lloyds Instant Access Account	268.35	
Lloyds 30 Day Notice Account	26,737.85	
Bank of Ireland Current Account	<u>235.10</u>	
		115,419.89
Less unrepresented cheques at 31 March 2023:	-	
		0.00
Net Balances as at 31 March 2023		<u>115,419.89</u>
Opening Balance 1 April 2022		107,357.61
Receipts in the year		88,244.24
Payments in the year		80,181.96
Closing balance per cash book		115,419.89

**Expenditure Variances 2022/23**

<b>Section 1</b>	<b>2021/22</b>	<b>2022/23</b>	<b>Variance</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Box 1</b>	110,030.00	107,358.00	(2,672.00)
<b>Box 2</b>	64,132.00	69,980.00	5,848.00
<b>Box 3</b>	21,182.00	18,264.00	(2,918.00)
<b>Box 4</b>	15,909.00	16,858.00	949.00
<b>Box 5</b>	18,318.00	18,318.00	-
<b>Box 6</b>	53,759.00	45,006.00	(8,753.00)
<b>Box 7</b>	107,358.00	115,420.00	8,062.00
<b>Box 8</b>	107,358.00	115,420.00	8,062.00
<b>Box 9</b>	3,648,142.00	3,648,142.00	-
<b>Box 10</b>	477,342.00	471,923.00	(5,419.00)

Cowfold Parish Council						
Expenditure Variances						
	Actual	Actual	Difference			Box
	2021/22	2022/23				
	£	£	£	%		
<b>OPEN SPACES</b>						
Playground Inspection	411.00	441.00	30.00	7.30		6
Playground Maintenance	70.00	-	70.00	(100.00)	No maintenance	6
Grass Cutting	3,066.00	2,811.00	255.00	(8.32)		6
General Maintenance	3,409.00	1,404.00	2,005.00	(58.81)	Less maintenance	6
Acorn Avenue Pond	-	-	-			
Village Clean/Skips/Litter	4,739.00	4,803.00	64.00	1.35		6
Poop Scoop Empty	1,378.00	1,102.00	276.00	(20.03)	Overpayment 2021/2	6
Contingency/Repairs	-	-	-			
	<b>13,073.00</b>	<b>10,561.00</b>	<b>2,512.00</b>	<b>(19.22)</b>		
<b>PUBLIC LIGHTING</b>						
WSCC Energy/Maintenance	2,189.00	2,355.00	166.00	7.58		6
	<b>2,189.00</b>	<b>2,355.00</b>	<b>166.00</b>	<b>7.58</b>		
<b>ALLOTMENTS</b>						
Water Company Rent/Water	246.00	346.00	100.00	40.65	Meter Reading Adjustment	6
Maintenance	-	-	-			
	<b>246.00</b>	<b>346.00</b>	<b>100.00</b>	<b>40.65</b>		
<b>GENERAL ADMINISTRATION</b>						
Insurance	2,081.00	2,354.00	273.00	13.12		6
Insurance Allmond Centre	690.00	712.00	22.00	3.19		
Subscriptions	677.00	712.00	35.00	5.17		6
Clerks Salary	15,909.00	16,857.00	948.00	5.96		4
Admin Expenses	570.00	1,177.00	607.00	106.49	Jubilee Party/One-off Printing	6
Clean-Up Day	-	-	-			
Office Allowance	300.00	300.00	-	-		6
Hall Rent /Pop-Up Post Office (Village Hall)	501.00	37.00	464.00	(92.61)	Pop-Up Post Office not yet invoiced	6
Audit & Preparation	300.00	300.00	-	-		
VAT	5,744.00	2,901.00	2,843.00	(49.50)	Dependent on expenditure	6
Election/Training/Expenses	250.00	100.00	150.00	(60.00)	Less Training required	6
Website	124.00	257.00	133.00	107.26	One-off Add-on	6
Donations	547.00	30.00	517.00	(94.52)	Only RBL Wreath	6
Equipment	-	3,681.00	3,681.00	100.00	Benches/Speed Sign & Post	6
Grant	-	580.00	580.00	100.00	Church Mice	6
	<b>27,693.00</b>	<b>29,998.00</b>	<b>2,305.00</b>	<b>8.32</b>		
<b>Sub Total</b>	<b>43,201.00</b>	<b>43,260.00</b>	<b>59.00</b>	<b>0.14</b>		
<b>Public Works Loan</b>	<b>18,318.00</b>	<b>18,318.00</b>	<b>-</b>	<b>-</b>		5
<b>New Build</b>	<b>14,058.00</b>	<b>-</b>	<b>14,058.00</b>	<b>(100.00)</b>	Final instalment 2021/2	6
<b>The Allmond Centre</b>	<b>8,990.00</b>	<b>12,911.00</b>	<b>3,921.00</b>	<b>43.62</b>	Oil/Electricty cost increase/Serviceing	6
<b>The Allmond Centre Caretaking</b>	<b>2,592.00</b>	<b>5,197.00</b>	<b>2,605.00</b>	<b>100.50</b>	Full Year	6
<b>Butterfly Haven</b>	<b>827.00</b>	<b>-</b>	<b>827.00</b>	<b>(100.00)</b>	One-off 2021/2	6
<b>Greening Cowfold</b>	<b>-</b>	<b>496.00</b>	<b>496.00</b>	<b>100.00</b>	Village summer planting/Misc.	6
<b>Grand Total</b>	<b>87,986.00</b>	<b>80,182.00</b>	<b>7,804.00</b>	<b>(8.87)</b>		
<b>Income Variances</b>						
Precept	45,814.00	51,662.00	5,848.00	12.76	Inflationary/Allmond Centre shortfall	2
Public Works Loan	18,318.00	18,318.00	-	-		2
Jubilee Party Grant (paid with Precept)	-	200.00	200.00	100.00	One-off	
Community Infrastructure Levy	6,481.00	-	6,481.00	(100.00)	Dependent of Housing Devpt	3
Interest	2.00	52.00	50.00	2,500.00	Fluctuation	3
Reclaim VAT	4,670.00	5,744.00	1,074.00	23.00	Dependent on expenditure	3
Henfield Road Access Fee	80.00	90.00	10.00	12.50		3
Allotments	574.00	410.00	164.00	(28.57)	Unpaid invoices	3
Environmental Cleansing Grant	5,356.00	5,522.00	166.00	3.10		3
Scout Hut Rent	2.00	-	2.00	(100.00)	Due for payment	3
The Allmond Centre Insurance	-	-	-			
Scout Hut Insurance	644.00	-	644.00	(100.00)	Due for payment	3
The Allmond Centre	2,798.00	6,246.00	3,448.00	123.23	Still picking up following COVID-19	3
	<b>84,739.00</b>	<b>88,244.00</b>	<b>3,505.00</b>	<b>4.14</b>		

COWFOLD PARISH COUNCIL

**Additional information to be submitted with Part 3 AGAR**

**Basic and Intermediate levels**

Item required.	Yes or No
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 <a href="#">pro-forma</a> document is available online).	YES
3. Explanations of significant variances – with a numerical support:  For boxes 2 – 10 in the Accounting Statements, where the 2023 figure is 15% greater than, or 15% less than, the 2022 figure <b>unless</b> 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%.	YES
4. A reconciliation between boxes 7 and 8 – this must be quantified.	YES
5. An explanation of any 'No' answers in Section 1 (Annual Governance Statement).	N/A
6. An explanation of any 'No' answers in the Annual Internal Audit Report.	N/A
7. An explanation of the level of reserves held if more than twice the precept of the Authority.	N/A
8. Whether you use the general power of competence.	NO
9. The dates for the period for the exercise of public rights (N.B. a <a href="#">pro-forma</a> document is available online).	YES
10. This sheet should also be submitted, duly completed.	YES




Smaller authority name: COWFOLD PARISH COUNCIL

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**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 <u>Friday 23 June 2023</u>(a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>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 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>JAN WRIGHT - CLERK &amp; RFO</u> <u>117 ACORN AVENUE, RHISBRT</u> <u>01403 861806 Clerk@cowfold-pc.gov.uk</u></p> <p>commencing on (c) <u>Monday 26 June 2023</u></p> <p>and ending on (d) <u>Friday 4 August 2023</u> <u>[the 30th working day after (c) above]</u></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 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> <div style="text-align: center;"><p><b>MOORE</b></p></div> <p>Moore (Ref AP/HD) Rutland House Minerva Business Park Lynch Wood Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) <u>JAN WRIGHT</u> <u>CLERK &amp; RFO</u></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>