



Dear Councillors

**You are duly summoned to the Annual Meeting of Bury Parish Council on Monday 13<sup>th</sup> May 2024 commencing at 6:00pm at Bury Village Hall**

**Members of the public are welcome to join this meeting and speak for a maximum of five minutes about an item on the agenda during the Public Session at the discretion of the Chair.**

M Simpson  
Clerk to the Council  
7<sup>th</sup> May 2024

## **AGENDA**

**1. Election of Chairman and Vice Chairman**

- (a) To elect a Chairman for the next Council year.
- (b) To elect a Vice Chairman for the next Council year.

**2. Attendance and Apologies for Absence**

To accept apologies and reasons for absence.

**3. To Receive Declarations of Interest, Notification of Changes to Members' Interests and consider any requests for a dispensation.**

To receive any declarations of interests from Members in respect to items on the agenda.

**4. Public Session (Members of the Public may speak for up to five minutes at the discretion of the Chair**

To note any comments.

**5. General Power of Competence**

To confirm the Council has the General of Competence for 2024-25

**6. Committees**

To form and appoint members to committees

**7. Appointments to outside bodies**

To confirm any councillor appointments to outside bodies.

**8. Meeting dates**

To consider and adopt meeting dates for 2024-25

**9. Approval of the Minutes from the Council Meeting held on 18<sup>th</sup> March 2024**

To review and approve

**10. County Councillor reports**

To receive any reports

**11. District Councillor reports**

To receive any reports.

**12. Chair's announcements**

To note any announcements

**13. Planning Applications**

(a) To comment on any planning applications since the publication of the agenda

(b) To comment on any planning appeals

**14. Annual Governance and Accountability Return (AGAR) 2023-24**

**(a) Internal Audit Report**

To review and approve

**(b) Section 1 of the AGAR**

To review and approve

**(c) Section 2 of the AGAR**

To review and approve

**(d) Notice of electors' rights**

To confirm dates

**15. Finances**

(a) Review schedule of payments and bank reconciliations since the last meeting (18<sup>th</sup> March 2024)

(b) Consider a grant application from Bury Primary School and Friends of Bury School

**16. Grounds maintenance**

(a) To receive any further quotes for the new Bury Wharf sign.

(b) To receive an update on works to the Recreation Ground footpath

(c) To receive an update on a wildflower meadow for the cricket pitch

**17. Village Hall**

(a) To receive an update from the village hall working group

**18. Highways**

(a) To receive an update on 20mph consultation

(b) To receive an update from the A29 RIC committee

**19. Events and communications**

(a) To receive an update on The Link

(b) To receive an update on the Bury summer social event

**20. Bury and West Burton Volunteers**

To receive an update and consider any requests.

**Bank Reconciliation Statement as at 31/03/2024  
for Cashbook 1 - Bank Accounts**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Bank Account	31/03/2024		0.00
Business Reserve Account	31/03/2024		18,613.41
			<hr/> 18,613.41
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			18,613.41
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			18,613.41
		<b>Balance per Cash Book is :-</b>	<b>18,613.41</b>
		<b>Difference is :-</b>	<b>0.00</b>

Time: 10:46

## Bank Reconciliation up to 30/04/2024 for Cashbook No 1 - Bank Accounts

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
01/04/2024	BVH172		85.50	85.50		R <input type="checkbox"/>	Receipt(s) Banked
02/04/2024	SO	291.67		291.67		R <input type="checkbox"/>	Rob Simpson
02/04/2024	SO	15.00		15.00		R <input type="checkbox"/>	Mike Simpson
02/04/2024	BBird		44.00	44.00		R <input type="checkbox"/>	Receipt(s) Banked
03/04/2024	BVH 175		88.00	88.00		R <input type="checkbox"/>	Receipt(s) Banked
04/04/2024	OLT	2,053.92		2,053.92		R <input type="checkbox"/>	Clear Councils
04/04/2024	OLT	396.00		396.00		R <input type="checkbox"/>	Netwise
04/04/2024	BVH173		40.00	40.00		R <input type="checkbox"/>	Receipt(s) Banked
05/04/2024	DD	50.80		50.80		R <input type="checkbox"/>	Chichester District Council
10/04/2024	Coffee		149.20	149.20		R <input type="checkbox"/>	Receipt(s) Banked
15/04/2024	DD	48.66		48.66		R <input type="checkbox"/>	BT
15/04/2024	Link BN18		20.00	20.00		R <input type="checkbox"/>	Receipt(s) Banked
15/04/2024	BVH174		72.00	72.00		R <input type="checkbox"/>	Receipt(s) Banked
15/04/2024	Link 1PD		15.00	15.00		R <input type="checkbox"/>	Receipt(s) Banked
19/04/2024	Precept		16,565.00	16,565.00		R <input type="checkbox"/>	Receipt(s) Banked
26/04/2024	Precept		1,988.71	1,988.71		R <input type="checkbox"/>	Receipt(s) Banked
29/04/2024	OLT	1,108.55		1,108.55		R <input type="checkbox"/>	Mike Simpson
29/04/2024	BVH 176		27.50	27.50		R <input type="checkbox"/>	Receipt(s) Banked
29/04/2024	1613		20.00	20.00		R <input type="checkbox"/>	Receipt(s) Banked
30/04/2024	OLT	285.69		285.69		R <input type="checkbox"/>	Local Government Pension
30/04/2024	SO	15.00		15.00		R <input type="checkbox"/>	Mike Simpson
30/04/2024	DD	125.14		125.14		R <input type="checkbox"/>	BT
30/04/2024	B Bird		22.00	22.00		R <input type="checkbox"/>	Receipt(s) Banked
30/04/2024	1826		230.00	230.00		R <input type="checkbox"/>	Receipt(s) Banked
30/04/2024	Interest		29.43	29.43		R <input type="checkbox"/>	Receipt(s) Banked
		<u>4,390.43</u>	<u>19,396.34</u>				

## List of Payments made between 19/03/2024 and 13/05/2024

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
02/04/2024	Rob Simpson	SO	291.67		VH Cleaning
02/04/2024	Mike Simpson	SO	15.00		Home office
04/04/2024	Clear Councils	OLT	2,053.92		Insurance premium
04/04/2024	Netwise	OLT	396.00		Hosting (3298)
05/04/2024	Chichester District Council	DD	50.80		Bin collection
15/04/2024	BT	DD	48.66		BT
29/04/2024	Mike Simpson	OLT	1,108.55		Salary April
30/04/2024	Local Government Pension	OLT	285.69		Pension April
30/04/2024	Mike Simpson	SO	15.00		Home office
30/04/2024	BT	DD	125.14		BT
03/05/2024	Chichester District Council	DD	57.00		VH Bins
13/05/2024	WSALC	OLT	223.24		Subs 24-25
13/05/2024	Rialtas	OLT	332.40		Licence24-25
13/05/2024	Mulberry & Co	OLT	195.00		Internal Audit 24
13/05/2024	Barkers Print	OLT	1,732.00		61589 (April/May issue)
13/05/2024	Primavera	OLT	706.20		Invoice 935
13/05/2024	Richard Champness	OLT	96.95		APM Refreshments
13/05/2024	Fire Risk Uk	OLT	108.00		75737 Fire alarm call out
Total Payments			<u>7,841.22</u>		

# 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 <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2024</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			
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 <i>(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)</i> .			
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

**\*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:

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:

DD/MM/YYYY

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

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
<b>1.</b> Balances brought forward			<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>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<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>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>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></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<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>
<b>10.</b> Total borrowings			<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	
<b>11a.</b> 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>
<b>11b.</b> Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

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

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of

ENTER NAME OF AUTHORITY

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2023/24

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 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

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



Mike Simpson  
Bury Parish Council  
Bury Village Hall  
The Street  
Bury, West Sussex  
RH20 1PA

26<sup>th</sup> April 2024

Dear Mike

**Re: Bury Parish Council**  
**Internal Audit Year Ended 31 March 2024 – Year-End Audit report**

**Executive summary**

Following completion of our year-end internal audit on 26th April 2024 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose.

It is therefore our opinion that the systems and internal procedures Bury Parish Council are well established and followed.

**Regulation**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority’s approval of the annual governance statement.

**Independence and competence**

Your audit was conducted by Tracey Euesden of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 15 years in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

**Engagement Letter**

An engagement letter was previously issued to the council covering the 2023/24 internal audit assignment. Copies of this document are available on request.

**Planning and inherent risk assessment**

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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## A. BOOKS OF ACCOUNT

### **Internal audit requirement**

*Appropriate accounting records have been properly kept throughout the financial year.*

### **Audit findings**

The year-end audit was conducted remotely with information requested from the council in advance of the audit taking place. The Clerk, who also acts as the council's Responsible Financial Officer (RFO) had prepared the information in advance of the visit and overall, I have the impression that the accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council's website [Bury Parish Council – West Sussex, England](#)

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

Every month, a "month end" close down is performed by the Clerk, various reports are printed and filed in hard copy, these include but are not limited to, receipts and payments against budget, bank reconciliations and other reports as fit. These are presented at each meeting and I am satisfied that Councillors are kept abreast of the council's financial position.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed.

I conducted a simple walk-through test on a supplier invoice drawn at random and a receipt drawn at random and can confirm the underlying documentation was easy to locate and agreed to the cashbook details. I make no recommendation to change in this system.

I tested the opening balances as at 1/4/23 by reviewing the balance brought forward on the receipts page on the Rialtas accounting package for cashbook one and confirmed it could be agreed back to the investment reconciliation for the audited accounts for 2022/23 with both documents showing £29,389.

I reviewed the nominal ledger entries for the period 1 April to 31 March to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

### **Internal audit requirement**

*This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.*

### **Audit findings**

*Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit*

The External Auditor's Report and has been published on the council website along with the Notice of Conclusion of Audit and was reported to the council meeting held on 11<sup>th</sup> September 2023 (minute ref 9e). Whilst the External Auditor's report was qualified due to Assertion 3 of Section 1 being answered incorrectly on the 2021/2022 AGAR, it noted that this error has not been repeated and therefore the auditor does not expect any concerns in this area in the future.

I note the council received and considered the internal auditor's report at the council meeting held on 15<sup>th</sup> May 2023 (minute ref 14a)

*Confirm by sample testing that councillors sign statutory office forms*

I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means in the form "As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"

Councillors' Register of Members' Interests forms are published on the Parish Council's website

*Confirm that the council is compliant with the relevant transparency code*

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so. A review of the council website shows that some of the information is published, but if the council wishes to comply fully with the code, I recommend viewing the way West Chiltonton Parish Council publishes the information, which can be viewed via this link [www.wcpc.org.uk/transparency](http://www.wcpc.org.uk/transparency)

*Confirm that the council is compliant with GDPR*

The council is fully aware of its responsibilities under GDPR. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

*The importance of secure email systems and GOV.UK*

- 5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.*
- 5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.*
- 5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.*
- 5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.*

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

*Confirm that the council meets regularly throughout the year*

In addition to full council, the council has an Environment and Planning Committee. Full Council meets every two months with the Environment and Planning Committee meets as and when required.

Historic agendas and minutes for council and committee meetings are published on the council website

*Check that agendas for meetings are published giving 3 clear days' notice*

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

*Check the draft minutes of the last meeting(s) are on the council's website*

Minutes are uploaded to the council website which clearly states that minutes are in draft form until approved at the next meeting.

***Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months***

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in September 2023 (minute ref 11a). A revision was made to amend sections 18a(v) and 18c to read £30,000 in March 2024.

***Confirm that the Parish Council has adopted and recently reviewed Financial Regulations***

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council in September 2023 (minute 11b). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

***Check that the council's Financial Regulations are being routinely followed***

The council has thresholds in place at which authorisations to spend must be obtained as below:

*FR 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:*

- Full Council for all items over £10,000
- a duly delegated committee of the Council for items up to £10,000; or
- the Clerk, for any items between £500 and £1,000 with consent from the Chairman
- the Clerk up to £500.

*Contracts may not be disaggregated to avoid controls imposed by these regulations.*

*FR 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of Full Council, or duly delegated committee. During the budget year and with the approval of Council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate.

A review of council minutes shows that council authorises payments in accordance with the adopted Financial Regulations, and the council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking.

***Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £9.93 per elector***

The council confirmed its eligibility and adopted the General Power of Competence (GPC) at the annual council meeting on 15<sup>th</sup> May 2023 (min ref: 6) and the section 137 threshold does not apply.

***Check receipt of VAT refund matches last submitted VAT return***

The council submits its VAT return on a twice yearly basis. I reviewed the submission for the period ending 30 September 2023 which showed a refund amount due of £2,739.90 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 10th October 2023. The latest submission for the period to 31<sup>st</sup> March shows a refund amount due of £1,988.71. The council is up to date with its VAT submissions.

***Confirm that checks of the accounts are made by a councillor***

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

**C. RISK MANAGEMENT AND INSURANCE*****Internal audit requirement***

*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*

**Audit findings**

The council has a risk assessment process in place, which was last reviewed and approved by council in September 2023 (minute ref 11c). I reviewed the risk assessment record, which includes a risk matrix to assess the overall risk based on



likelihood and consequences of an event occurring, and then assesses the risks within each sector of the council's business operations.

Each potential risk is identified, assessed using the risk matrix, prior to any mitigation measures, existing internal controls are listed and any further mitigation action which may be needed.

This includes analysis of all risks typically associated with a council of this size with its range of services and facilities and I am satisfied that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Aviva which covers the period to 18<sup>th</sup> March 2025. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fraud & Dishonesty (Fidelity Guarantee) level of £100,000 which is sufficient for a council of this size.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

*"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."*

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

## **D. BUDGET, PRECEPT AND RESERVES**

### **Internal audit requirement**

*The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

### **Audit findings**

The council set a precept of £30,337 for 2023/24. With a tax base of 368.5 this equates to a band D equivalent of £82.33 (compared to the average in England of £79.35).

The Clerk confirmed that the 2024/25 budget setting process has been completed with the budget and precept being approved at the meeting of the Parish Council on 15<sup>th</sup> January 2024 (minute ref 9c). A copy of the budget was available for review at the year-end audit and I am satisfied the council has followed a suitable budget process to achieve this.

There is evidence within the minutes of the council meetings that reviews of financial performance take place during the year, including receiving receipts and payments reports, bank reconciliations and reviews of earmarked reserve balances and transfers. Council minutes include a list of payments, and these are appended to the minutes of the relevant meeting.

The year-end budget report showed income at 132% of budget and expenditure at 156% of budget. Through discussion with the Clerk, I am satisfied that these excesses can be explained by the transition period during

The council holds £8,352.57 in earmarked reserve as of 31<sup>st</sup> March 2024 spread across a range of clearly identifiable projects. I checked the purpose of these projects with the Clerk and am satisfied that they are all legitimate future planned projects for the council. The level of general

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states *'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure'* (para 5.33).

The general reserve balance is within the recommended range although it is at the lower end and I recommend that this be carefully monitored.

## **E. INCOME**

### **Internal audit requirement**

*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.*

### **Audit findings**

Apart from the precept, the council receives income from hall hire, magazine advertising and donations. hire and event income. From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

Fees are reviewed as part of the budget setting process with the latest review of hall hire fees taking place at the council meeting of 15<sup>th</sup> January 2024 (Minute ref 13b).

## **F. PETTY CASH**

### **Internal audit requirement**

*Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.*

### **Audit findings**

## **G. PAYROLL**

### **Internal audit requirement**

*Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.*

### **Audit findings**

The Clerk is the only employee.

I reviewed the payslips for the months of February and March 2024 and the payroll deductions appear correct.

The salary payments are authorised and paid by the council in the same way as other payments.

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed with the Clerk that this includes only salary payments, HMRC payments and pension contributions.

There are no councillor allowances.

## **H. ASSETS AND INVESTMENTS**

### **Internal audit requirement**

*Asset and investments registers were complete and accurate and properly maintained.*

### **Audit findings**

The council has a fixed asset register in place, maintained in an Excel format, which includes details of asset location, date of acquisition, original purchase price, replacement value and insurance value. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) and that there have been no disposals or additions in the year under review.

The council has a Public Works Loan Board (PWLB) loan, and I was able to verify the yearly repayments and year-end outstanding balance to the PWLB records.

The council has no long-term investments although.

## I. BANK AND CASH

### Internal audit requirement

*Periodic and year-end bank account reconciliations were properly carried out.*

### Audit findings

Financial Regulation 2.2 states ‘On a regular basis, at each council meeting, the RFO will present the most recent bank statements and reconciliations to the council for approval which shall be signed by the Chair’

Bank reconciliations are completed in line with the regulation above. I reviewed the March 2023 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors, and that the total balances match the figure included in boxes 7 & 8 of the AGAR.

Balances held are within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

## J. YEAR END ACCOUNTS

### Internal audit requirement

*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.*

### Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

### Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	‘Yes’, means that this authority	Suggested response based on evidence
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>	<b>YES</b> – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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>	<b>YES</b> – the Clerk advises the council in respect of its legal powers.

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>	<b>YES</b> – the requirements and timescales for 2022/23 year-end were followed.
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>	<b>YES</b> – the council has a risk management scheme and appropriate external insurance.
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>	<b>YES</b> – the council has appointed an independent and competent internal auditor.
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>	<b>YES</b> – matters raised in internal and external audit reports have been addressed.
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>	<b>YES</b> – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	<b>Yes</b> – The Council has met its responsibilities.

### **Section 2 – Accounting Statements**

AGAR box number		2022/23	2023/24	Internal Auditor notes
1	Balances brought forward	34,366	29,389	Agrees to 2022/23 carry forward (box 7)
2	Precept or rates and levies	29,274	30,337	Figure confirmed to central precept record
3	Total other receipts	18,794	27,703	Agrees to underlying accounting records
4	Staff costs	15,004	17,798	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	2,074	2,074	Confirmed to PWLB documents
6	All other payments	35,967	48,944	Agrees to underlying accounting records
7	Balances carried forward	29,389	18,613	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	29,389	18,613	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	734,980	734,980	Matches asset register total and changes from previous year have been traced
10	Total borrowings	3,902	1,999	Confirmed to PWLB documents

11a	Disclosure note re Trust Funds (including charitable)	Yes	Yes	The council has met its responsibilities
11b	Disclosure note re Trust Funds (including charitable)	Yes	Yes	the council has met its responsibilities

**Audit findings**

The year-end accounts have been correctly prepared on a receipts and payments basis with the box 7 and 8 reconciliation not required.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

The variance analysis has been completed to explain the variances exceeding 15% where required, and in my opinion, contains sufficient narrative and quantitative information for the External Auditor.

**K. LIMITED ASSURANCE REVIEW****Internal audit requirement**

*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")*

**Audit findings**

The council did not certify itself exempt in 2022/23 due to exceeding the income and expenditure limits and this test does not apply.

**L: PUBLICATION OF INFORMATION****Internal audit requirement**

*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*

**Audit findings**

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

**13(1)** An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

**13(2)** Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/2019 to 2022/23 inclusive

**M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS****Internal audit requirement**

*The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

Inspection – key dates	2022/23 Actual	2023/24 Proposed
Date AGAR signed by council	15/5/2023	13/05/2024
Date inspection notice issued	17/5/2023	14/05/2024
Inspection period begins	12/6/2023	03/06/2024
Inspection period ends	21/7/2023	12/07/2024
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2022/23, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

**N: PUBLICATION REQUIREMENTS****Internal audit requirement**

*The authority has complied with the publication requirements for 2022/23. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.*

*Before 1 July 2023 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 2022/23, approved and signed, page 4*
- *Section 2 - Accounting Statements 2022/23, approved and signed, page 5*

*Not later than 30 September 2023 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.*

**Audit findings**

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of audit and External Auditor Report and I was able to confirm that the publication requirements for 2022/23 have been met.

**O. TRUSTEESHIP****Internal audit requirement**

*Trust funds (including charitable) – The council met its responsibilities as a trustee.*

**Audit findings**

The council is the trustee of Squires Cottages Charity (Charity Number 206068) I reviewed the information available on the Charity Commission website and was able to confirm that all reporting is up to date and that the council is correctly listed as the sole trustee. The charity accounts show an independent examination of the charity accounts has taken place, and the council has therefore met its responsibilities as a trustee.

**Achievement of control assertions at year-end audit date**

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	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 Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses 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			✓ none held
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. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓
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	The authority, during the previous year (2022/23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

Should you have any queries please do not hesitate to contact me.

Yours sincerely

TJ Euesden

**Tracey Euesden**

**Mulberry Local Authority Services Ltd**

**Year-End Audit - Points Carried Forward**

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
None raised		



# Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY  
*Bury Parish Council*

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS  
*BuryParishCouncil.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.			✓ None itcl
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

*26/04/2024*

Name of person who carried out the internal audit

*TRACEY GUESDEN  
 MUK BERRY LAS. LTD*

Signature of person who carried out the internal audit

*[Signature]*

Date

*26/04/2024*

\*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).

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

**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)**

**1. Date of announcement (a) 14<sup>th</sup> May 2024**

**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:**

**(b) Mike Simpson, Clerk to Bury Parish Council, Bury Village Hall, The Street, Bury, West Sussex, RH20 1PA  
Email – [clerk@buryparishcouncil.org.uk](mailto:clerk@buryparishcouncil.org.uk)**

commencing on (c) 3<sup>rd</sup> June 2024

and ending on (d) 12<sup>th</sup> July 2024

**3. Local government electors and their representatives also have:**

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

**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:**

**Moore Stephens, (Ref SW/cc)  
Rutland House, Minerva Business Park, Lynch Wood, Peterborough  
PE2 6PZ**

**5. This announcement is made by (e) Mike Simpson, Clerk to Bury Parish Council**

Variance Report 2023-24

Box	Variance £	Variance %	Explanation
1	4,977	14	N/A
2	1,063	3.6	N/A
3	8,909	47	£6,531 in revenue from taking over the administration of parish magazine 'The Link'. £2,104. Total £8,455 (2.4%)
4	2,794	18.5	2,598 extra pension payments due to clerk joining LGPS from NEST (1.3%)
5	0	0	N/A
6	12,977	36	£5,437 expenditure on Parish Magazine 'The Link'. £1,200 spent on grants for local organisations compared to 0 for the year before. £4218 extra spent of refurbishing fingerpost signs in the parish. £1616 extra expenditure of repairs to the village hall. Total £12,471(1.4%)
7	10,776	37	Balances brought forward was £4,977 less than previous year. Please see explanations in boxes 1-6. Net additional expenditure £4,286 (£9623) (3.9%)
8	10,776	37	Please see box 7 explanation
9	0	0	N/A
10	1903	48	PWLB payment plan of £2,074 p/a until paid off

\*Please note that this is the second application submitted by Bury CE School. The first on behalf of FOBS for the library refurb. This application is submitted on behalf of the Governors for playground improvements. Many thanks



### Application for Grant for Voluntary Organisations

Please note that this application will not be considered unless it is accompanied by a copy of the latest set of annual accounts showing the organisations income, expenditure and level of balances. If the organisation does not prepare annual accounts, copies of the bank statements covering the previous six months must be enclosed.

1.	Name of Organisation	Bury CE Primary School
2.	Contact name and address	
3.	Telephone Number for contact	
4.	Is the Organisation a Registered Charity?	Yes/No
5.	Amount of grant requested	£ We would be grateful of any contribution you may see fit.
5.	For what purpose or project is the grant requested?	We wish to replace the play equipment on the playground including the current climbing frame
6.	What will be the total cost of the above project?	£ Circa. £10k this includes all groundwork's
7.	If the total cost of the project is more than the grant, how will the residue be financed?	It is hoped that we can utilise some other school funds to bridge any gap.
8.	Have you applied for grant for the same project to another organisation?  If so, which organisation and how much?	No
9.	Who will benefit from the project?	The children at Bury School.
10.	Approximately how many of those who will benefit are parishioners?	28% of the children at Bury School live in the parish
11.	Bank details: account and sort code (if application is successful)	Please contact the school office

You may use a separate sheet of paper to submit any other information which you feel will support this application.

Signed..........Date.....**6/3/24**.....



## Application for Grant for Voluntary Organisations

**Please note that this application will not be considered unless it is accompanied by a copy of the latest set of annual accounts showing the organisations income, expenditure and level of balances. If the organisation does not prepare annual accounts, copies of the bank statements covering the previous six months must be enclosed.**

1.	Name of Organisation	Bury CE Primary School
2.	Contact name and address	
3.	Telephone Number for contact	
4.	Is the Organisation a Registered Charity?	Yes/No <del>Yes</del> No
5.	Amount of grant requested	£ We would appreciate whatever amount you felt you could contribute to the project please.
5.	For what purpose or project is the grant requested?	School Library Refurbishment Spring 2024 Friends of Bury School (FOBS) have raised enough funds to cover the cost of a local fabricator to design, make and build "living wood" shelving to replace our current bookshelves in the school library. The wood for which has been donated by Slindon National Trust. Our request for funding from BPC would be used to buy new books & seating to go into the new space.
6.	What will be the total cost of the above project?	£ 1.6k- 1.85k already secured by FOBS fundraising to design, make & build living wood shelves. Extra funds welcome for books & seating.
7.	If the total cost of the project is more than the grant, how will the residue be financed?	FOBS will continue to fundraise to "bridge the gap" however the funds for the structural part of the library refurb are already secure.
8.	Have you applied for grant for the same project to another organisation?  If so, which organisation and how much?	No - funding already secured has been raised by FOBS fundraising alone. Also, this is the first time we have applied to BPC for a grant I believe.
9.	Who will benefit from the project?	Predominantly pupils, teachers & parents. Research shows that reading for pleasure improves self-esteem and the ability to cope with challenging situations. Reading improves sleeping patterns and reduces stress, anxiety & depression whilst increasing feelings of calm and promoting relaxation.
10.	Approximately how many of those who will benefit are parishioners?	Bury beneficiaries would directly include; Children, parents, grandparents & school readers (those parishioners who come into school to hear children read) living in the parish. Indirectly, everyone benefits from reading -those that have access to books & can read have a better understanding for the world around us and the people who live in it making a better society for everyone.
11.	Bank details: account and sort code (if application is successful)	Please contact the school should we be successful. Thank you

You may use a separate sheet of paper to submit any other information which you feel will support this application.

Signed..........Date..... 24/11/23.....

