

Annual Internal Audit Report 2023/24

ALLONBY PARISH COUNCIL

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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>	✓		
O. (For local councils only) 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

19/04/2024

TREVOR GOAL

Signature of person who carried out the internal audit

Trevor Goal

Date

19/04/2024

***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).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ALLONBY PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		‘Yes’ 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.
			✓	

*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:

15/05/2024

and recorded as minute reference:

30/05/24 (ii)

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

Chair

A. J. Jones

Clerk

J. Hall

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Section 2 – Accounting Statements 2023/24 for

ALLONBY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	19,243	18,187	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	12,000	16,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5,000	3,864	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	2,867	2,741	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	15,189	24,696	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	18,187	10,614	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	18,187	10,614	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	42,045	45,850	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

08/04/2024

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

15/05/2024

as recorded in minute reference:

30/05/24 (111)

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

SIGNATURE REQUIRED

ALLONBY PARISH COUNCIL

BANK RECONCILIATION 2023-24

Balance cfwd 1 April 2023 **£18,186.91**

Income 2023-24 **£19,863.96**

Total **£38,050.87**

Expenditure 2023-24 **£27,436.46**

BALANCE 31 March 2024 **£10,614.41**

Explanation of variances 2023/24

Name of smaller authority: **ALLONBY PARISH COUNCIL**
 Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

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

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

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

	2024 £	2023 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	18,187	19,243					
2 Precept or Rates and Levies	16,000	12,000	4,000	33.33%	YES		Increase in precept to cover increased costs to maintain toilets
3 Total Other Receipts	3,964	5,000	-1,136	22.72%	YES		Grant £5000 received in previous year. Payments received £2080 rental of bike store, £1781 VAT refund
4 Staff Costs	2,741	2,887	-126	4.39%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	24,696	15,189	9,507	62.59%	YES		£3805 payment to Playdale for equipment for play park, £5178 payment to WaterPlus leak at the toilets, £600 payment for leak detection report
7 Balances Carried Forward	10,614	18,187	-7,573	41.64%	YES		£3805 payment to WaterPlus leak at the toilets, £600 payment for leak detection report. Payment of £3805 for play equipment
8 Total Cash and Short Term Investments	10,614	18,187	-7,573	41.64%	YES		£5178 payment to WaterPlus leak at the toilets, £600 payment for leak detection report. Payment of £3805 for play equipment
9 Total Fixed Assets plus Other Long Term Investments and Assets	45,350	42,045	3,805	9.05%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		£5178 payment to WaterPlus leak at the toilets, £600 payment for leak detection report. Payment of £3805 for play equipment

ALLONBY PARISH COUNCIL
ACCOUNTS Y/E 31.03.2024
CURRENT ACCOUNT CASH BOOK

Balance C/F 01.04.2023

£18,186.91

DATE	DESCRIPTION	EXPENDITURE	INCOME
01/04/2023	Cumberland Council		£ 8,000.00
05/04/2023	J R Cox	£ 630.00	
05/04/2023	S. Anderson	£ 117.60	
05/04/2023	S Anderson	£ 310.60	
05/04/2023	Allonby Village Hall	£ 126.00	
05/04/2023	HMRC	£ 573.20	
13/04/2023	S. Anderson	£ 109.37	
13/04/2023	S J Ringrose	£ 1,174.00	
13/04/2023	Eon	£ 29.18	
17/04/2023	Colin Bailey		£ 1,120.00
28/04/2023	L. Richardson	£ 288.00	
25/05/2023	S. Anderson	£ 310.60	
25/05/2023	HMRC	£ 71.00	
25/05/2023	J R Cox	£ 154.00	
25/05/2023	J R Cox	£ 616.50	
25/05/2023	S J Ringrose	£ 550.00	
31/05/2023	L. Richardson	£ 160.00	
28/05/2023	Charges HSBC Account	£ 8.00	
13/06/2023	Zurich Municipal	£ 1,055.06	
13/06/2023	Playdale	£ 3,804.78	
13/06/2023	Eon	£ 69.57	
13/06/2023	S. Anderson	£ 53.63	
30/06/2023	Service Charge Unity Bank	£ 18.00	
21/07/2023	ICO	£ 35.00	
11/08/2023	ALLONBY PC - Transfer from HSBC £9219.79		
31/08/2023	HSBC Bank Charges 7 months	£ 56.00	
31/08/2024	Interest Bus Money Manager a/c HSBC		£ 3.29
30/08/2023	Environment Agency	£ 968.00	
12/09/2023	Moorcroft Debt Recovery HMRC	£ 142.20	
19/09/2023	BPO Collections	£ 87.80	
14/09/2023	HMRC	£ 71.72	
14/09/2023	Eon	£ 113.26	
14/09/2023	K. Hetherington - Cleaning Toilets	£ 292.00	
25/09/2023	CALC	£ 178.51	
20/09/2023	Water Plus	£ 37.48	
29/09/2023	Cumberland Council		£ 8,000.00
30/09/2023	Service Charge Unity Bank	£ 18.00	
15/11/2023	S Ringrose	£ 96.00	
03/10/2023	J R Cox	£ 72.00	
03/10/2023	PKF Littlejohn	£ 528.00	
30/10/2023	Tivoli	£ 1,504.80	
30/10/2023	ALLONBY PC - Transfer from HSBC £7988.29		
04/10/2023	Moore	£ 348.00	
30/10/2023	Tivoli	£ 300.96	
18/10/2023	Eon	£ 38.86	
15/11/2023	S Ringrose	£ 50.00	
15/11/2023	Vicarage Field Moss Killer	£ 79.32	
03/11/2023	Value Web Design	£ 199.00	
09/11/2023	K. Hetherington - Cleaning Toilets	£ 1,552.00	
09/11/2023	K. Hetherington - Cleaning Toilets	£ 80.00	
16/11/2023	Eon	£ 39.14	

23/11/2023	A Jones Refund draining rods	£	38.99	
30/11/2023	Moorcroft Debt Recovery HMRC	£	71.00	
30/11/2023	HMRC	£	16.26	
30/11/2023	Vicarage Field	£	137.95	
09/12/2023	Eon	£	34.72	
12/12/2023	A Jones Refund xmas tree	£	185.00	
12/12/2023	Water Plus	£	5,178.30	
12/12/2023	R. Kelly - Internal Audit	£	80.00	
31/12/2023	Unity Bank Charges	£	18.00	
10/01/2024	Eon	£	35.35	
23/01/2024	A J Sim	£	2,064.00	
15/02/2024	Water Plus Ltd	£	600.00	
28/02/2024	Colin Bailey			£ 960.00
26/03/2024	J Rae - Clerk's account Aug 2023 - March 2024	£	1,506.95	
26/03/2024	HMRC PAYE	£	334.80	
27/03/2024	HMRC VAT refund 2021-2022-2023			£ 1,780.67
31/03/2024	Unity Bank Charges	£	18.00	
		£	27,436.46	£ 19,863.96

Balance Cfwd	£	18,186.91
Income 2023-24	£	19,863.96
	£	38,050.87
Expenditure 2023-24	£	27,436.46
Balance 31.3.2024	£	10,614.41

BALANCE UNITY BANK	£	12,456.16
Unpresented chq	£	1,506.95
Unpresented chq	£	334.80
	£	10,614.41

This Bank Reconciliation / Cash Book is a true reflection of the Bank Account, Expenditure & Income for Allonby Parish Council

Clerk

J. Rae

Chair Person

A. J. Jones

Vice Chair / Councillor

[Signature]

Date

15/05/2024