

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

COLEHILL 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:

18th 05 2024.

and recorded as minute reference:

28.24

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

Chair

Clerk

The image shows two handwritten signatures. The top signature is for the Chair, and the bottom signature is for the Clerk, Zöe Caddis.

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Section 2 – Accounting Statements 2023/24 for

COLEHILL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	204,859	203,993	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	125,534	125,534	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	33,297	55,086	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	46,100	79,063	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	16,149	16,149	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	97,449	171,605	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	203,993	117,797	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	199,831	102,645	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	139,611	144,433	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	154,563	144,832	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



Date

15.05.2024

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

15 05 2024.

as recorded in minute reference:

29.24

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



Bank reconciliation – pro forma

Name of smaller authority: Colehill Parish Council

County area (local councils and parish meetings only): Dorset

Financial year ending 31 March 2024

Prepared by Zoe Caddy, Clerk and Responsible Financial Officer (Name and role)

Date 28 April 2023

Balance per bank statements as at 31 March 2024:	£	£
Current account	1,348.77	
Business Reserve account	16,296.48	
C&C 95 Day notice account	85,000.00	
		102,645.25 (rounded 102,645)
Petty cash float (if applicable)	0.00	
Less: any un-presented cheques/un-cleared payments at 31 March 2024		
Nil	0	
		0
Add: any un-banked cash at 31 March 2024	0	0
Net balances as at 31 March 2024 (Box 8)		102,645

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2023 (Prior year Box 8)	199,831
Add: Receipts in the year	191,816
Less: Payments in the year	289,002
Closing balance per cash book [receipts and payments book] as at 31 March 2024 (must equal net balances above – Box 8)	102,645

(See for guidance if required)

Explanation of variances – pro forma

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

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

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

- **ALL Variances have been explained for transparency**

Section 2	2022/23 £	2023/24 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	125,534	125,534	0	0%	The precept was kept the same
Box 3 <i>Total other receipts</i>	33,297	55,086	21,789	65.44%	<p>Income increased by £21,793.14 Access Licences: £79.59 CIL payments £3,604.44 Colehill & Wimborne Youth & Comm Ctre £17,045.92 Interest £638.29 Misc £424.90</p> <p>Income decreased by £3.88 Banking loyalty £3.88</p> <p>The increase in income was mainly due to the Council issuing monthly invoices the Colehill & Wimborne Youth & Community Centre for admin support time. (See new charity trust explanation)</p> <p>There was an increase in CIL, plus an inflation increase in the access licences and the interest rate increasing.</p> <p>The increase in Misc was a refund from solicitors following them closing their file in connection with an asset transfer carried out some years ago.</p> <p>The only drop in income was in the business banking loyalty, which was marginal.</p>
Box 4 <i>Staff costs</i>	46,100	79,063	32,963	71.50%	<p>Staff costs were increased by £32,963 Net salary: £19,331.25 Employee's Tax and NI: £3,996.25 Employee's Superannuation: £1,543.44 Employer's Superannuation: £5,651.64 Employers NI: £2,441.03 TOTAL £32,963.61 - £1 VARIANT TO ABOVE LIKELY DUE TO ROUNDING</p> <p>The increase in overall staffing cost was due to the Council taking on a full time Deputy Clerk partly due to increasing administrative workload and also to help cover the administration and on-site office support for the Colehill & Wimborne Youth & Community Centre.</p>

Box 5 <i>Loan interest/ capital repayments</i>	16,149	16,149	0	0	NO VARIATION
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Cont/...

Box 6 <i>All other payments</i>	97,449	171,605	74,156	76.10%	<p>Expenditure increased by £82,977.45 Climate Emergency £515.90 S.137 payments: £3,431.08 Publicity £226.22 Administration: £1,900.37 Entertainment/Events £453.05 Litter clearance: £426.81 Oliver's Park play area: £70,108.30 Land maintenance: £5,915.72</p> <p>Expenditure decreased by £8,822.12 Grants: £4,468.30 VE/Platinum Jubilee Weekend £2,473.10 Professional Expenses £742.00 Street furniture: £778.72 War memorial: £360.00</p> <p>TOTAL £74,155.33 - £1 VARIANT LIKELY DUE TO ROUNDING</p> <p>The expenditure increase was mostly due to a large playground refurbishment and equipment replacement programme. Much of the equipment was tatty/worn out and vandalism pushed us to bring the project forward to Jan-Mar 2023 rather than the anticipated summer 2024.</p> <p>Costly tree works were carried out following digital decay inspections and s.137 payments were increased slightly.</p> <p>The expenditure decrease was predominantly due to reduced grant aid requests and no real organised events for VE/Platinum Jubilee/Coronation this year (our Coronation event was a small celebration)</p>
Box 9 <i>Total fixed assets & long term investments & assets</i>	139,611	144,433	4,822	3.45%	<p>Values were increased by £8,126.51 New Queens Jubilee Bench purchased £1,075.00 New noticeboard purchased £1,521.55 Remembrance Female Silhouette £175.00 New football goals £1,333.00 New accessible picnic tables x 3 £3,282.00 HP Pavilion laptop/case for Dep Clerk's use £531.64 Software for new laptop £208.32</p> <p>Values were decreased by £3,305.00 Broken play equipment removed £2,805.00 Old/broken/rotten noticeboard removed £500.00</p> <p>Value increase was – New infrastructure purchased (bench, noticeboard, picnic benches, goals and computer equipment)</p> <p>Value decrease was because we disposed two larger items, a broken piece of play equipment and noticeboard</p>

Box 10 <i>Total borrowings</i>	154,563	144,832	-9,731	-6.30%	<p>The Council has one loan the balance of which is now £144,831.61 – balance information provided by the Public Works Loan Board</p> <p>The Public Works Loan Board provided this information.</p>
Explanation for 'high' reserves	N/a				

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	COLEHILL PARISH COUNCIL
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I confirm that there are no conflicts of interest with BDO LLP.

I confirm the following conflicts of interest (please detail below:

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
16th APRIL 2024	322.24

Signed (Clerk/RFO)

Print Name


ZOE CADDY

Signed (Chair)

Print Name


NIGEL BRIOLE

Reconciliation between Box 7 and Box 8 in Section 2 – pro forma

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

Name of smaller authority: Colehill Parish Council

County area (local councils and parish meetings only): Dorset

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

	£	£
Box 7: Balances carried forward		117,796.56
Deduct:		
Debtors		
VAT for 1/10/22 to 31/03/23	15,151.31	
Deduct:		
Payments made in advance (prepayments)		
•		
•		
Total deductions	0	15,151.31
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
•		
•		
	0	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
•		
•		
	0	
Total additions	0	0
Box 8: Total cash and short term investments		102,645.25