



SHAVINGTON
CUM
GRE^{STY}

**Shavington-cum-Gresty Council
Parish Council Meeting**

Main Road,
Shavington, Crewe
CW2 5DP

www.shavingtononline.co.uk

27 April 2023

To: **Members of the Shavington-cum-Gresty Parish Council**

Dear Councillor,

You are summoned to attend the Parish Council meeting of the Shavington-cum-Gresty Parish Council to be held at **7PM on Wednesday 3 May at Shavington-cum-Gresty Village Hall, 159 Main Rd, Shavington, CW2 5DP.**

Your sincerely,

Simona Garner
Parish Clerk

AGENDA

1	To receive and consider apologies for absence
2	To note declarations of Members' interest
3	To confirm and sign the minutes of the Shavington-cum-Gresty Council Meetings held on 5 April 2023 (attached)
4	To consider to approve the Annual Governance Statement 2022/2023 by resolution (attached)
5	To review and consider the Internal Auditor report (attached) To approve dates for the period of Public Rights:

	- Commencing on Monday 5 June 2023 and ending on Friday 14 July 2023
6	To consider to approve Section 2 – Accounting Statemen 2022-2023 for submission to PKF Littlejohn LLP, external auditor (attached)
7	<p>To consider making a response to the following planning applications:</p> <p>a. Application: 23/0882N Proposal: Single storey extension to side Location: 8, CREWE ROAD, SHAVINGTON, CW2 5JB National Grid Ref 370290.4004 351376.1099</p> <p>b. Application: 23/1451N Proposal: Proposed three vehicle detached garage to house vehicles and ground implements with hay store to rear. Location: Greenbank Farm, CREWE ROAD, SHAVINGTON, CW2 5JB National Grid Ref 370453.421 351466.4155</p> <p>c. Application: 23/1383N Proposal: Continuation of existing boundary fence on privately owned land to prevent current issue of trespass and damage to property, where land is being used as a shortcut to somewhere else. Fence to extend over one side of the front edge boundary and finish at the opposite properties boundary wall. Proposed works will have no impact upon any public highway or footpath. There is no right of pedestrian or vehicular access between the areas the fence will divide. Location: 10, THOMAS PALIN CLOSE, SHAVINGTON, CW2 5FS National Grid Ref 370285.2073 351850.8337</p>
8	To consider making responses to any urgent planning application consultations that have arisen since this agenda was published
9	To receive and consider an update on staffing matter
10	To consider moving £89,796 from Shavington-cum-Gresty PC-Village Hall bank account to Shavington-cum-Gresty Parish Council bank account
11	To note the date of the next Council Meeting – 17 May 2023 8PM

Shavington-cum-Gresty Council
Parish Council meeting
Main Road,
Shavington, Crewe
CW2 5DP



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MINUTES of the meeting held on
Wednesday 5 April 2023

In attendance: Cllrs Adams, Ferguson, B Gibbs, K Gibbs, Hancock, Jones, McIntyre, Moore

ScG/22/08/1	To receive and consider apologies for absence¹ Apologies were received and accepted from Cllr Buchanan
ScG/22/08/2	To note declarations of Members' interests No declaration of interest was raised. Cllr Jones not pecuniary interest on item 11.
ScG/22/08/3	To confirm and sign the minutes of the Shavington-cum-Gresty Council Meeting held on 15 March 2023 RESOLVED: That the Minutes of the previous meeting are approved and signed as an accurate record.
ScG/22/08/4	Public Participation <i>A period not exceeding 20 minutes for members of the public to ask questions or submit comments</i> Mrs Jones briefed Councillors with regards to the latest Shavington Park Liaison Resident Group meeting
ScG/22/08/5	To receive and consider updates from Committee Chairs in relation to meetings held since the previous Shavington-cum-Gresty Parish Council meeting on 1 February 2023 or any items arisen since then: <u>Committee:</u> Community and Engagement Committee <u>Chair:</u> Councillor K Gibbs <u>Meeting held 15 March 2023</u>

¹ Meeting started 2007hrs

	<p>i. That a recommendation is made to Full Council to appoint Quote 3 for the delivery of the council's design service for the period 01.05.2023 to 30.04.2025</p> <p><u>Committee:</u> Village Hall Committee <u>Chair:</u> Cllr McIntyre</p> <p><u>Committee:</u> Environment and Recreation Committee <u>Chair:</u> Councillor Ferguson</p> <p><u>Committee:</u> Finance & Strategy Committee <u>Chair:</u> Cllr Wain Meeting held 15 February 2023</p> <p><u>Committee:</u> Staffing Committee <u>Chair:</u> Cllr Buchanan</p> <p><u>Committee:</u> Planning Committee <u>Chair:</u> Cllr McIntyre Meetings held on 1 February 2023, 1 March 2023, 4 April 2023</p>
	<p>Members NOTED the reports.</p>
<p>ScG/22/08/6</p>	<p>To receive an update on Cheshire East Council's plans affecting the Parish Council from Cllr Marren (CEC)</p>
	<p>Members NOTED the report.</p>
<p>ScG/22/08/7</p>	<p>To receive the January and February 2023 reports from the Village Beat Manager</p> <p>To receive an update with regards to the Speed Indicator Device in Crewe Road</p>
	<p>Members NOTED the Beat Manager's reports.</p> <p>The Clerk provided Councillors with an updated on the SID in Crewe Road. As per Councillors request, an engineer was instructed to take a site visit and reported the following:</p> <ul style="list-style-type: none"> - That the solar panel and battery are both in fine condition - That all aspects of the signs are not functioning (display, radar, Bluetooth) and are no in working state - That as the sign is past the economical repair state, a replacement is the best solution

	Councillor NOTED the update.
ScG/22/08/8	<p>To receive and consider</p> <ul style="list-style-type: none"> - The list of all payments made from 01.04.2022 to 31.03.2023 (Parish Council bank account and Village Hall bank account) - The list of all receipts from 01.04.2022 to 31.03.2023 (Parish Council bank account and Village Hall bank account)
	<p>Members NOTED the reports.</p> <p>RESOLVED: that</p> <ul style="list-style-type: none"> - all payments listed in the payment list from 01.04.2022 to 31.03.2023 (Parish Council and Village Hall bank account) are approved. - all receipts listed in the receipts list from 01.04.2022 to 31.03.2023 (Parish Council and Village Hall bank account) are approved.
ScG/22/08/9	<p>To receive and consider the followings:</p> <ul style="list-style-type: none"> - The list of all Clerk/Members expenses from 01.04.2022 to 31.03.2023 - The list of Clerk's salary payments from 01.04.2022 to 31.03.2023 - The list of payments made under s.137 from 01.04.2022 to 31.03.2023
	<p>Members NOTED the reports.</p> <p>RESOLVED: that the payments listed below are approved:</p> <ul style="list-style-type: none"> - The list of all Clerk/Members expenses from 01.04.2022 to 31.03.2023 - The list of Clerk's salary payments from 01.04.2022 to 31.03.2023 - The list of payments made under s.137 from 01.04.2022 to 31.03.2023
ScG/22/08/10	To note and consider the YTD Parish Council finance position at 31.03.2023 and the bank reconciliations
	Members NOTED the report circulated.

	Bank reconciliations dated 28 February 2023 and 31 March 2023 were approved and signed.
ScG/22/08/11	<p>To receive and consider the Clerk's report with regards to the co-option of new Councillor</p> <p>To receive and consider applications to co-opt a new Councillor for the Parish of Shavington-cum-Gresty</p>
	<p>Members NOTED the report.</p> <p>RESOLVED: that, as per LGA 1972 s89 (3) and (1), and due to the proximity of the May election, the Council agree to fill the vacancy at the next election of Councillors (4 May 2023) and not to progress with the co-option of a new Member for the time being</p>
ScG/22/08/12	<p>To receive and consider the following recommendation from Community and Engagement Committee</p> <p style="padding-left: 40px;">i. That a recommendation is made to Full Council to appoint Quote 3 proposal for the delivery of the council's design service for the period 01.05.2023 to 30.04.2025 (£11,135 year 1 + £11,135 year 2)</p>
	<p>Councillors NOTED the update.</p> <p>RESOLVED: that, as per C&E Committee's recommendation, Quote 3 is accepted. And that the Clerk is instructed to sign a 24 months agreement with the supplier (FearNaught) for the delivery of the parish council's design services</p>
ScG/22/08/13	<p>To consider the yearly fee for the allotment rent period 01.04.2023 – 31.03.2024</p> <ul style="list-style-type: none"> - £50 (full price) - £25 (reduced Allotment Rent is offered to tenants in receipt of an income-based benefit and/or state pension)
	<p>The Clerk briefed Councillors on the item.</p> <p>Councillors NOTED the brief.</p> <p>RESOLVED: that the fee for the allotment rent period 01.04.2023-31.03.2024 is set as follow:</p> <ul style="list-style-type: none"> - £50 (full price) - £25 (reduced allotment rent for tenants in receipt of an income-based benefit and/or state pension)

ScG/22/08/14	To receive and consider a request from a plot holder to hire n.2 plots in the Gresty Lane Allotments
	<p>Cllr Ferguson briefed Councillor on the item.</p> <p>RESOLVED: that the request is accepted, and that the Clerk is instructed to offer plot 16b to the tenants of plot 16a at a discounted yearly rate of £25 (on top of the yearly fee for plot 16a). This agreement might be reviewed by the Parish Council in 12 months.</p>
ScG/22/08/15	<p>To receive and consider an update with regards to the contribution of £4,414.80 from Persimmon to cover the cost of a Parish Council’s notice board in Shavington Park.</p> <p>To consider to match-fund (up to £420) the contribution to cover the costs of installations.</p> <p>To consider delegate the Clerk, in conjunction with the Chair of C&E Committee, to sign off the final position of the notice board within the development boundary.</p>
	<p>Councillors NOTED the update.</p> <p>RESOLVED: that the top-up contribution to cover the cost of installation is approved and that a budget up to £420 is allocated from reserves to progress with the project</p> <p>RESOLVED: that the Clerk is instructed to progress with the purchase of the notice board. It is agreed, that as the notice board has to be identical to the one already installed by Wybunbury Parish Council and as the purchase cost is covered by the Persimmon’s contribution, the selection procedures for this will fall under s11.1 (vii)</p> <p>RESOLVED: that the Clerk, in consultation with the Chair of C&E Committee, will agree the position of the notice board within the development boundary</p>
ScG/22/08/16	To receive an update with regards to the school car park
	<p>Cllr B Gibbs briefed Councillors with regards to the school car park.</p> <p>Councillors NOTED the update.</p>
ScG/22/08/17	To note the date of the next Council Meeting – 17 May 8PM
	Councillors NOTED the date of the next Council Meeting

Meeting Closed at 21:28 hrs
 Chair: Cllr B Gibbs
 Clerk: S Garnero



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Report Statement

Meeting: Shavington-cum-Gresty Parish Council,
03.05.2023

Report Purpose: To provide documentations for Members to approve the Parish Council Annual Governance Statement

Version Control: v1

Author: Clerk

1. Report Summary

The report provides Members with information about the Annual Governance Statement that needs to be approved by Parish Council

2. Background

The Parish Council is required by the Accounts and Audit Regulations 2015 to prepare an Annual Governance Statement to accompany its published financial statements. A review of the internal control, risk management and governance arrangements has taken place and the resulting draft Statement is attached to this report.

3. Position

Section 1 of the Annual Return is the Annual Governance Statement.

This consists of nine statements relating the system of Internal Control in place. The Council must answer Yes or No to each statement.

The Annual Governance Statement must be completed and approved by the members meeting as a whole, before the approval of section 2 of the Annual Return.

The RFO is responsible for ensuring that adequate controls are in place throughout the year to provide assurance that the above considerations are met. The controls in place include budgetary reports, monthly bank reconciliations and segregation of duties.

Attached the following documents:

- a. Annex 1: Annual Governance Statement to fill
- b. Annex 2: Annual Internal Audit Report 2022/2023

4. Conclusions

Members are requested to considering the following:

- a. Approve of section 1 – Annual Governance Statement

- b. Not approve section 1 – Annual Governance Statement

5. Consideration Sought

That the statement is approved by the Council.



Annual Governance and Accountability Return 2022/23 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 2022/23

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 2023**.
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 2023**. 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 2023
 - 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 2022/23

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 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.

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) 2022/23

- 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 2023.
- 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 Chairman, 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , 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 Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 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? NB: 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 or from www.ada.org.uk

Annual Internal Audit Report 2022/23

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2021/22 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

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 2022/23

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 2023, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<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 Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. 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>
2. (+) 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>
3. (+) 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>
4. (-) 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>
5. (-) 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>
6. (-) 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>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

 SIGNED

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 Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2022/23

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 2023; 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 2022/23

(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 2022/23

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 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Annual Internal Audit Report 2022/23

Shavington-cum-Gresty Parish Council

www.shavingtononline.co.uk

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	N/A		✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) 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).

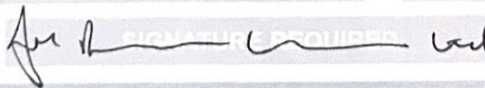
Date(s) internal audit undertaken

DD/MM/YYYY 15/04/2023 DD/MM/YYYY

Name of person who carried out the internal audit

JDH BUSINESS SERVICES LTD

Signature of person who carried out the internal audit



Date

16/04/2023

If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



SHAVINGTON
CUM
GRESTY

Report Statement

Meeting: Parish Council Meeting

Report Purpose: To provide the Internal Auditor Report 2022/2023 issued by JDH Business Services Limited

Version Control: v0

Author: Clerk

1. Report Summary

The report presents the IA report for 2022/2023

2. Position

Members are asked to note the IA report for 2022/2023 and related recommendations to be implemented.

Members are also asked to recommend to Full Council to set the following dates for the period of Public Rights:

- Commencing on **Monday 5 June 2023** to **Friday 14 July 2023**

3. Governance

ScG Parish Council Standing Order
LGA 1972
ScG Finance Regulation
Local Audit & Accountability Act 2014
Accounts & Audit Regulations 2015

4. Financial Impact

None

5. Resource Impact

None

6. Wards Affected

All

7. Conclusions

To note the IA report and to approve the period of Public Rights

INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23

The internal audit was carried out by undertaking the following tests in the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Year end testing on the accuracy and completeness of the financial statements

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective. The recommendations included in the action plan should to be implemented promptly.

JDH Business Services Limited

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
1	Annual pay rises are notified to the payroll agent via an email from officers.	<i>The Chair should either email the annual officer pay rise information to the payroll agent, or a scanned letter from the Chair should be sent to the agent confirming the annual officer pay rises.</i>	
2	There is no current expenses policy in place covering officers and members	<i>The council should consider adopting an expenses policy that covers both officers and members.</i>	
3	Feedback to our internal audit governance questionnaire regarding Public Contract Regulations indicated no officers had received training in the requirements.	<i>The council need to ensure staff involved in procurement are aware of the requirements of the Public Contracts Regulations 2015 regarding publishing information about contract opportunities and awards, over certain value thresholds, on the Contracts Finder website. In addition, officers need to be aware that the Public Contracts (Amendment) Regulations 2022 came into force on 21 Dec 2022 (refer to Action Note PPN 01/23 Procurement Policy Note – update to legal and policy requirements to publish procurement information on Contracts Finder).</i>	

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
2021/22 internal audit			
1	We were informed that the cleaning contract has been extended by reference to section 11.1 a iv of the Financial Regulations to exempt the contract from the standard procurement requirements of the Financial Regulations for contracts in excess of £3000 where three quotations are required.	<i>The council should note that all contracts in excess of £3000 should be periodically subject to the market testing requirements of the Financial Regulations.</i>	Implemented – market testing exercise carried out in 2022/23
2	<p>The village hall prices are not published on the council website and there is no section on the website noting that there is a village hall for hire.</p> <p>Sample testing of income identified that the hire time, date, unit hire price and number of hires are frequently not included in the hire invoice so there is lack of audit trail from the booking schedules to the customer invoice. In addition, the lack of this information in a customer invoice makes it difficult for a customer with a number of hires to identify which hires they are paying for.</p>	<p><i>The village hall hire prices approved by council should be clearly published on the council website.</i></p> <p><i>Hire invoices should always include the hire time, date, unit hire price and number of hires so the customer is provided with the necessary information about their hire and there is a full audit trail from bookings to invoices issued</i></p>	Implemented

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
3	<p>The risk assessment does not address the risks of supplier fraud via appropriately robust policies and procedures. Examples of prevention actions include:</p> <ul style="list-style-type: none"> - training for staff to alert them to the potential risks of providing sensitive company information, by phone or other means, especially contract and account information. - establish a rigorous change of supplier details procedure - where a supplier has purported to have changed their bank details always call the supplier to check the veracity of a request, using details in your system, rather than those on any associated letter or email. A person should be authorised to approve a supplier bank account change after having reviewed the process undertaken to verify the supplier details change - periodic review of supplier accounts should also be undertaken to remove any dormant accounts. This reduces the likelihood of any old supplier information being used to secure fraudulent payments. - checking address and financial health details with Companies House - checking samples of online payments to 	<p><i>The risk assessment should be updated to include supplier fraud including the adequacy of supplier onboarding controls.</i></p>	<p>Implemented</p>

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
	supplier invoices to ensure the payment has been made to the supplier bank account		
2020/21 internal audit			
1	The 2019/20 accounts comparatives in the 2020/21 AGAR are incorrect. £21,217 has been disclosed as staff costs instead of £20,217. In addition, a number of rounding changes have been made.	<i>The 2019/20 accounts which were certified by the external auditor must be disclosed accurately in the 2020/21 AGAR.</i>	Implemented
2	The cash book was balanced to the incorrect bank statement date in the year end bank reconciliation. The statement balance as at March 29 th 2021 was used which resulted in a number of cheques being disclosed as 'unpresented' in the bank reconciliation when in fact they had cleared the bank account by March 31 st , 2021.	<i>The year end bank statement balance must be used in the year end bank reconciliation.</i>	Implemented
3	The council did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as amended by SI 2020/404 the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 as it failed to make proper provision for the exercise of public rights for the 2019/20 accounts. The public notice inspection period covered a 29	<i>The council must comply with the requirements of the Accounts and Audit Regulations 2015 with respect to the notice for the exercise of public rights.</i>	Implemented

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
	working day period instead of 30 days as no account was taken of the fact that August 31 st 2020 was a bank holiday.		
4	The VAT return produced by the SCRIBE system contains no supplier VAT registration numbers. No VAT reclaims were received in the year.	<i>VAT must be reclaimed on a timely basis. The VAT return needs to be populated with all supplier VAT registration numbers before submission to HMRC.</i>	Implemented
5	Two laptops were purchased during the year but had not been added to the fixed asset register.	<i>The council must ensure that all capital additions during the year are identified and recorded in the fixed assets register.</i>	No issues identified in 2021/22 fixed asset testing.
2019/20 internal audit			
1	The initial budget setting process for 2019/20 failed to take account of the full year projected PCSO costs resulting in a shortfall in the initial budget of £13000.	<i>The budgeting process that underpins the setting of the precept must be improved to take account of all known expenditure.</i>	Implemented
2	A £3000 transfer between bank accounts had incorrectly been included in payments in the AGAR annual return accounts. Therefore, the year end balances and other payments were incorrectly stated.	<i>The Other Payments figure in the Annual Return should be reduced by £3000 and the year end balances. The year end balances should equate to £58977 (rounded).</i>	Implemented

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
3	<p>The council did not comply with Regulation 15 of the Account and Audit Regulations 2015 as it failed to make proper provision for the exercise of public rights in Summer 2019 for the 2018/19 accounts as the approval date of the accounts in the AGAR annual return was after the start date of the period for the exercise of public rights.</p>	<p><i>The council must ensure that it makes proper provision for the exercise of public rights for every financial year</i></p>	<p>See 2020/21 internal audit</p>
4	<p>We reported in 2018/19 that Minute 289 of the March 2019 meeting appeared to delegate various authorities relating to the village hall to a single member, which includes the ability to commit the council to expenditure and to make decisions for the council. The council resolved in 2019/20 that these functions would revert to the clerk, however, from review of the 2019/20 records it appears that councillors have undertaken roles in hall administration and committed the council to expenditure for the hall.</p> <p>Under s101 (1), (5) and (6) of the Local Government Act 1972 a parish council may arrange for any of its functions to be discharged by a committee, sub-committee or officer. S101 does not permit the council to delegate its functions to a single member.</p>	<p>RECURRING RECOMMENDATION <i>The council need to resolve this situation urgently and ensure functions are delegated only to a committee, sub-committee or an officer and that no councillor commits to council to orders or contracts for expenditure.</i></p>	<p>The council clerk has confirmed individual councillors can no longer commit the council to expenditure</p>

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
	Therefore, the council may be currently operating in breach of the Local Government Act 1972.		
5	Income systems for the village hall could not be tested as no supporting documentation such as diaries/booking forms/invoices and receipts were provided. The clerk had requested the items from the councillor managing the bookings system but these had not been received at the date of the internal audit. It is likely that the pandemic and subsequent lockdown has impacted on the clerk ability to secure all the income information required	<i>The council need to urgently re-establish effective internal controls over hall hire and ensure all hall hire documentation is retained and made available for internal audit.</i>	Implemented
6	The fixed asset register value is incorrect as it does not cast correctly. An asset purchased in 2019/20 has been added, but the register is maintained as a WORD document rather than a spreadsheet so the total has not changed. In addition, there is a statement on the asset register about a recommendation from internal audit from 2017/18 that was never actually made. Finally, the clerk having corrected the final 2018/19 asset register disclosure on the AGAR annual return, has this year made the same error	<p><i>The fixed asset register should equate to last year's figure from the AGAR annual return plus the one addition in the year. Therefore, the register needs to be amended and the Annual Return disclosure.</i></p> <p><i>The invalid statement about internal audit recommendations from 2017/18 must be removed from the asset register.</i></p> <p><i>The asset register should be maintained</i></p>	Implemented, however, see 2020/21 issues

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
	again and included a recent valuation figure(s) for assets.	<p><i>as an excel spreadsheet.</i></p> <p><i>The Practitioners' Guide requires that assets should be valued at purchase cost or an insurance proxy if that isn't known (that doesn't change over time), therefore, the only movement in fixed assets each year should be for additions and disposals and all additions should be at purchase price.</i></p> <p><i>The Council need to review the asset register and disclose the correct value in the AGAR Annual Return which should equate to the value for fixed assets disclosed in the 2018/19 AGAR annual return plus additions at cost less disposals at cost.</i></p>	
7	The information provided for internal audit indicated that VAT had not been reclaimed on Direct Debits. The material VAT issue raised in 2018/19 has still not been addressed.	<p><i>VAT on Direct Debits should be separately analysed and reclaimed</i></p> <p><i>Issue 4 of the 2018/19 report relating to VAT and partial exemption must be addressed.</i></p>	<p>Recommendation Outstanding</p> <p>2021/22 follow up – VAT returns include VAT reclaimed on Direct Debits</p>
8	Sample testing identified an expenses claim for £189.97 from a councillor with no	<i>Expenditure invoices/vouchers must be provided for all expense claims. VAT</i>	No further expenses issues identified in 2020/21

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
	receipts provided.	<i>cannot be reclaimed on standard rated expenditure that is not supported by a VAT invoice.</i>	
9	We raised a number of important issues last year but most have not been addressed.	<i>The council should urgently review all issues from 2018/19 internal audit and the 2019/20 internal audit and take prompt action to implement the recommendations.</i>	See internal audit issues below
2018/19 internal audit			
1	<p>A budget of £180595 has been set for 2019/20 to be financed by £129000 precept and the remainder from the entirety of forecast general reserves at the end of 2018/19. This approach to the 2019/20 budget would potentially either level the council with a critically low level of reserves, or no reserves so that any overspend could mean the council running at a deficit in funds.</p> <p>Therefore, the budget set for the 2019/20 financial year does not take into account of 'an amount that the council estimates will be</p>	<p><i>The council should urgently improve budgetary control and budget setting:</i></p> <ul style="list-style-type: none"> <i>The Council should review their budget analysis and ensure that they can balance the budget for 2019/20. The items in particular that need to be reviewed are the £10000 unallocated sum and the £20000 budget for a purchase of parcel of land. These two budgets may be needed instead to ensure general cash reserves are in place at the year end.</i> 	<p>See 2019/20 issues.</p> <p>2020/21 follow up - implemented</p>

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p><i>appropriate to meet future estimated expenditure' (ie to hold in reserves). This is a requirement of the Local Government Finance Act 1992.</i></p>	<ul style="list-style-type: none"> • <i>The council must ensure that they are carrying an adequate general reserve. Sector guidance is that this should be between 3 and 12 months of the precept level</i> • <i>Budgetary control reports detailing spend to date against budget should be regularly reported during 2019/20</i> 	
2	<p>Minute 289 of the March 2019 meeting appears to delegate various authorities relating to the village hall to a single member, which includes the ability to commit the council to expenditure and to make decisions for the council.</p> <p>Under s101 (1), (5) and (6) of the Local Government Act 1972 a parish council may arrange for any of its functions to be discharged by a committee, sub-committee or officer. S101 does not permit the council to delegate its functions to a single member. Therefore, the council may be currently operating in breach of the Local Government Act 1972.</p>	<p><i>The council need to resolve this situation urgently and ensure the functions listed in minute 289 are delegated only to a committee, sub-committee or an officer.</i></p>	<p>Recommendation outstanding – see 2019/20 issues.</p> <p>2020/21 follow up – council clerk has confirmed individual councillors can no longer commit the council to expenditure</p>

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
3	<p>Income systems for the village hall could not be tested as there was no audit trail from diaries to booking forms to invoices and to bankings. We could identify no booking forms, invoices, booking diaries or price lists. We understand that bookings were maintained on a personal computer by a councillor but that this information is not now available. The clerk has carried out an exercise to record all entries in the receipt books (total £3740) and to match with actual deposits into the bank (£3425), but this differs by £315.</p>	<p><i>The council need to urgently re-establish effective internal controls over hall hire and ensure all hall hire documentation is retained and made available for internal audit.</i></p> <p><i>The council should investigate the shortfall in hall hire bankings of £315.</i></p>	<p>Recommendation outstanding – see 2019/20 issues.</p> <p>2020/21 follow up - implemented</p>
4	<p>We previously recommended that the council should secure VAT advice on the impacts of the significant works to the town hall on the amount of VAT that can be reclaimed, due to the £7500 partial exemption threshold. No VAT specialist advice has been secured and no VAT reclaim has been submitted for 2018/19 nor any received during 2018/19 relating to previous periods.</p>	<p><i>The council need to urgently secure guidance from the SLCC VAT advice function to determine to what extent the VAT incurred on the village hall can be reclaimed. A VAT reclaim then need to be submitted promptly as the VAT will be needed to contribute to the cash reserves in 2019/20.</i></p>	<p>Recommendation outstanding – see 2019/20 issues</p>
5	<p>The council have revalued the village hall and reflected the new value in the fixed asset register.</p>	<p><i>The Practitioners' Guide requires that assets should be valued at purchase cost or an insurance proxy if that isn't known</i></p>	<p>See 2019/20 issues</p>

**INTERNAL AUDIT REPORT
SHAVINGTON-CUM-GRESTY PARISH COUNCIL
2022/23**

	ISSUE	RECOMMENDATION	FOLLOW UP
		<p><i>(that doesn't change over time), therefore, the only movement in fixed assets each year should be for additions and disposals and all additions should be at purchase price.</i></p> <p><i>The Council need to review the asset register and disclose the correct value in the AGAR Annual Return which should equate to the value for fixed assets disclosed in the 2018/19 AGAR annual return plus additions at cost less disposals at cost.</i></p>	
6	<p>S137 payments are recorded in the minutes but there is no separate analysis in the cash book so the cumulative level of S137 can be recorded against statutory limits.</p>	<p><i>A separate analysis of S137 payments should be maintained in the cash book.</i></p>	<p>Recommendation outstanding .</p> <p>2020/21 follow up – clerk has identified the s137 payments</p>



SHAVINGTON
CUM
GRESTY

Report Statement

Meeting: Shavington-cum-Gresty Parish Council,
03.05.2023

Report Purpose: To provide documentations for Members to approve the Parish
Council Accounting Statements 2022/2023

Version Control: v1

Author: Clerk

1. Report Summary

The report provides Members with information about the Annual Governance
Accounting Statements 2022/2023

2. Background

The Parish Council is required by the Accounts and Audit Regulations 2015 to prepare
an Annual Accounting Statements.

3. Position

Section 2 of the Annual Return is the Accounting Statements

The RFO prepared and certified that the Accounting Statements have been prepared
on the Receipts and Payments basis following the guidance in Governance and
Accountability for Smaller Authority.

Accounting had been signed by the RFO before being presented to Council for
approval.

Attached the following document:

- a. Annex 1: Accounting Statements 2022/2023 to be considered (p.5/6)
- b. Annex 2: AGAR 2022/2023 Explanation of variances
- c. Annex 3: Bank reconciliation 31.03.2022
- d. Annex 4: Statement of Accounts

4. Conclusions

Members are requested to considering the following:

- a. Approve of section 2 – Accounting Statements
- b. Not approve section 2 – Accounting Statements

5. Consideration Sought

That the statement is approved by the Council.

Annual Governance and Accountability Return 2022/23 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 2022/23

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 2023**.
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 2023**. 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 2023
 - 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 2022/23

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 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.

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) 2022/23

- 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 2023.
- 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 Chairman, 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , 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 Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 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? NB: 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 or from www.ada.org.uk

Annual Internal Audit Report 2022/23

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2021/22 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

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 2022/23

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 2023, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<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 Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

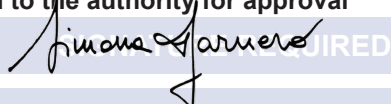
ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. 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>
2. (+) 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>
3. (+) 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>
4. (-) 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>
5. (-) 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>
6. (-) 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>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

 SIGNED

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 Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2022/23

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 2023; 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 2022/23

(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 2022/23

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 2023.

*We do not certify completion because:

External Auditor Name ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

Explanation of variances – pro forma

Name of smaller authority: **Shavington-cum-Gresty Parish Council**

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, 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 £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	84,261	85,622				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	142,540	161,154	18,614	13.06%	NO		
3 Total Other Receipts	31,604	31,418	-186	0.59%	NO		
4 Staff Costs	52,613	66,347	13,734	26.10%	YES		In June 2022 the Parish Council agreed to review its pension contribution scheme from NEST to Cheshire Pension Fund. This has changed the contribution paid by the Parish Council from a 3% with NEST to a contribution of 22.6%. Please see pension breakdown sheet
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	120,170	129,607	9,437	7.85%	NO		
7 Balances Carried Forward	85,622	82,240			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	85,622	82,240				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	780,178	787,003	6,825	0.87%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

	2021/22	2022/23	
Pension contribution	£1,935.54	£12,946.12	In April and May the PC was with the NEST scheme (with a 3% contribution) and paid toward the scheme £418. From June 2022 it was agreed to move to the Cheshire Pension Scheme, with a contribution of 22.6% which is the reason of the variance
Salaries	£35,145.92	£37,290.69	The variance here is due to the following reasons: 1) payrise; 2) both Parish Clerk and Community Manager have been employed for 12 consecutive months in 2022/23 while in 2021/22 there have been three months when the Community manager post was vacant
HMRC	£15,531.29	£16,110.30	
TOTAL	£52,612.75	£66,347.11	

Shavington-cum-Gresty Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	85,617.11	
Cash in Hand	5.00	
Staff Salary		66,347.11
Payroll Service		714.50
Staff Expenses		47.61
Stationary		310.20
Accountancy software		648.00
ICT equipment		263.32
Staff Training		635.00
Members Training		30.00
Audit Fees		872.50
Insurance		3,267.80
Legal and professional fee		740.00
Subscription (adobe/office/Chalc)		3,743.32
Telephone		474.37
Website subscription		2,116.38
Website transparency		
Misc/Expenses		700.42
Precept	161,154.00	
VAT reclaim		
Other income		
Newsletter: design, printing and delivery		10,987.18
General Parish Council design and print		2,797.20
Social Media Marketing		15.00
Village Festival		3,113.00
Christmas/Winter event	181.00	2,935.74
Remembrance Service		3,638.81
Community events		1,613.17
Ground Maintenance - General amenities	180.00	598.96
Ground Maintenance- supplier		12,076.64
Vine Tree Play area - maintenance		290.21
Vine Tree Play Area - Inspection		
Allotment fee	716.66	
Allotment maintenance cost		286.00
Suppliers		43.00
Cleaning Service		4,570.55
Gas supply		3,088.95
Power supply		1,516.40
Fire equipment		263.03
Wi-Fi Service		640.95
Online booking system		298.60

Shavington-cum-Gresty Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Hygiene service	527.66	
Water supply	2,262.13	
Waste collection	1,001.08	
PPS/PRS		
Call minding service	679.59	
Marketing	500.00	
Kitchen Refurbishment		
General Maintenance	1,059.00	1,217.06
Hall hire	13,476.00	125.00
Small Grant Scheme		50.00
S.137 Grant- Car Park		5,500.00
PCSO funding		33,280.00
Defibrillator and kiosk		104.95
Acquisition projects		1,612.10
CIL - Community Infrastructure Levy	249.91	
HS2 Fund- #Queenbee	5,633.44	9,972.99
Cheshire Pension Fund admin cost		
CCC Franchise	1,000.00	908.33
Warm PlaCEs	250.00	177.65
VAT	8,671.94	8,351.69
	192,571.95	195,954.15
Closing Balances:		
Balances in Bank Account		82,239.91
Cash in Hand		
TOTAL	278,194.06	278,194.06

The above statement represents fairly the financial position of the council as at 31 Mar 2023

Signed 
Responsible Financial Officer

Date 04.04.2023