# Ation 1 - Annual Governance Statement 2022/23

Ae annumence is the members of

The pressuration for ensuring that there is a sound system of internal control, including arrangements for the pressuration of the Accounting Statements. We confirm, to the best of our knowledge and belief, with assess to the Accounting Statements for the year ended 31 March 2023, that:

	A SE	111	Viscontacts that this authority
I, we have put in place arrangements for effective financial imangement during the year, and for the preparation of	>		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
The managed or account system of internal control making massures compact to prevent and detect fraud more command or prevent and detect fraud more command as discontraction.	1		made procer arrangements and accepted responsibility to sefequarding the public money and resources in its charge.
1 (Ne cos al nescrible short to assure cursavisation of the control of the cost and nescrible short to assure cursavisation with the regulations and them regulations and the cost regulations and Proper Paulose that could have a soprificant function effect to the public of the authority to conduct the	>		has only done what it has the legal power to do and has compiled with Proper Phadrious in doing so.
A wa provided proper opportunity during the year for the exercise of electrics; rights in accordance with the transfer of the Arrantis and Audit Regulations.	>		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
A ve caned out an assessment of the risks formy the amounty end box exprovates stays to manage those risks, noutled the temporation of internal controls and/or risks.	>		considered and documented the financial and other take it races and dealt with them properly.
<ul> <li>We marstered throughout the year an adequate and effective system of internal audit of the accounting contrary, and control (visitoria.</li> </ul>	>		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 moons from element and external audit.	>	_	responded to matters brought to its attention by internal and external audit.
8, We considered whether any linguistic, itabilities or commissions, events to transactions, coccuming effect curry or after the year-ent, have a francial impact on any or after the year-ent, have a fundament may authory and, where appropriate, have included them	>		expected the properties of should have about its desires a security desired and a press midufing events taking place after the year end of referent.
In the accounting Statements.  9. For local councils only Trust March including councils only Trust March including transfer in our capacity as the scientification transfer and excentibilities for the mid-spead our accountabilities for the mid-spead ou	1	2	NA has med au of its responsibilities where as a body copcast, it is a sale managing frustre of a local most or trusts.
ecommetion or sudit	_	-	No. reserves and describe

"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.

and recorded as minute reference: 6745

The Annual Governance Statement was approved at a signed by the Chairman and Clerk of the meeting where meeting of the authority on:  $1 \ge 106000$ Chairman Clerk

Arrual Covernance and Accountability Return 2022/23 Form 3 Local Councils, Infernal Drainage Boards and other Smaller Authorities\*

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# Étion 2 - Accounting Statements 2022/23 for

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	Vasar endang	printing.	falses, and quignes a
	11 March 2022	3. Marin 2023 E	Person round an figures to recent to Con- tions of their and secret foot for recent. At Govern other thinden prof. European recent.
Balances brought forward	180'85	80=	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree is Box 7 of previous year.
<ol> <li>(+) Precept or Rates and Levies</li> </ol>	43,665	43335	Total amount of precept (or for IDBs rates and levies, received or receivable in the year Exclude any grants received.
3. (+) Total other receipts	36963	65.45	Total income or receipts as recorded in the cashbore was the precept or rates/levels received (line 2), include any grants received.
4. (-) Staff costs	[5513	11332	Total expenditure or payments made to and on bentall of all ampoyees. Include gross statemes and wages, employers NI contributions, employers persion contributions, gratulose and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any)
6. (-) All other payments	38032	172%	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/ceptfal repayments (line 5).
7. (=) Balances carried forward	<del>1</del> = 08	121006	Total balances and reserves at the end of the year Must   21000

8. Total value of cash and short term investments 81034		
	119845	The sum of all current and deposit bank accounts, cash holdings and snot term investments held as at 31 March – To agree with bank reconcillation.
9. Total fixed assets plus long term investments and assets	20/443 247216	The raiue of all the property the authority owns – it is mede up of all its fixed assers and long term investments as at 31 March.
10. Total borrowings		The outstanding capital balance as at 31 March of all loans from third parties (including PMLS).

rot recal councils only	Yes	9	Z A	
11a. Disclosure note re Trust funds (including charitable)		1		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 do not include any Trust transactions.

l 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 receipte and symmens of income and expenditure basis following the guidance in Governance and Accountability for Smaller Authoritiess – a factorism of solde to Proper Practices and present fairly as recorded in minute reference. the financial position of this authority.

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

as recorded in minule reference;  $674\mathcal{C}$ 

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

Jach Shalade

Date 12.6.23

Annual Governance and Accountability Return 2022/23 Form 3 Local Councils, Internal Drainage Boards and other Smaller Authorities\*

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# Section 2 – Accounting Statements 2022/23 for

# Nether Wallop Parish Council

	Year e	ending	Notes and guidance
	31 March 2022 £	31 March 2023 £	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.
Balances brought forward	61,089	91,298	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	43,665	43,350	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	42,890	68,936	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	15,513	11,332	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	40,833	61,306	Total expenditure or payments as recorded in the cash- book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	91,298	130,946	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	92,218	129,785	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	385,288	425,061	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

SIGNATURE REQUIRED

Date 29/02/2024

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

# 29/02/2024

as recorded in minute reference:

## MINUTE REFERENCE

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

SIGNATURE REQUIRED



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# Final External Auditor Report and Certificate 2022/23 in respect of **Nether Wallop Parish Council**

# Respective responsibilities of the body and the auditor

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-auditpractice/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.

# External auditor report 2022/23

On 29 September 2023, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2023. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

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

The comparative figures disclosed in Section 2 of the AGAR do not agree to the audited AGAR for the year ended 31 March 2022. The council have consolidated their 32.2% share of the Wallop Parish Hall into figures disclosed in the 2022 column of the current year AGAR. The corrected version is included with the original signed AGAR and this report.

The internal auditor highlighted that the smaller authority did not comply with assertion L of the internal control objective.





# External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

DocuSigned by:

**BDO LLP** 

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BDO LLP - Southampton

04 March 2024