

# Annual Governance and Accountability Return 2022/23 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities\* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
  - a) does not meet the qualifying criteria for exemption; or
  - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
  - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2023**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
  - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
    - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
    - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
    - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
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**.

## Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2022/23**, page 4
- **Section 1 – Annual Governance Statement 2022/23**, page 5
- **Section 2 – Accounting Statements 2022/23**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

## Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

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.

For a complete list of local Councils, please contact the Local Government Association (LGA) at 020 7464 0000 or visit [www.local.gov.uk](http://www.local.gov.uk). The LGA provides a range of support and advice for local authorities, including information on the Local Government Pension Scheme (LGPS) and the Local Government Finance Act 2015.

### Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2023/24

1. This form is to be completed by the governing body of a local authority. It should be completed in full for all local authorities, including those that are not required to complete the Annual Governance and Accountability Return (AGAR) 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

2. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

3. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

4. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

5. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

6. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

7. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

8. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

### Publication Requirements

1. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

2. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

3. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

4. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

### Other Information

1. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

2. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

3. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

4. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

5. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24. The form should be completed in full for all local authorities, including those that are not required to complete the AGAR 2023/24.

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- 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.
- 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.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **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.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and 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?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
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', is an explanation available for publication?	✓	
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 <b>31 March 2023</b> been reconciled to Box 8?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )		✓

\* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

## GROSMONT PARISH COUNCIL

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23: **£5,864** PER AMOUNT £00,000

Total annual gross expenditure for the authority 2022/23: **£7,241** PER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage\* before 1 July 2023.

**Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by the Responsible Financial Officer

Date

*E.E. Wigg* REQUIRED

13/06/23

I confirm that this Certificate of Exemption was approved by this authority on this date:

13/06/23

as recorded in minute reference:

Signed by Chairman

Date

*M. Weller* REQUIRED

13/06/23

8.4 a REFERENCE

Generic email address of Authority

grosmont-pc@hotmail.co.uk OWNED GENERIC EMAIL ADDRESS

Telephone number

07986999171 NUMBER

\*Published web address

datanorthyorks.gov.uk ER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.**

In the context of the above, the Graduate of Examination (GAE) is defined as a person who has completed the requirements of the examination and has been awarded a certificate of graduation by the Board of Examinations (BOE) on or after 31st March 2023 and before 31st March 2024.

The GAE is entitled to apply for a job in the public sector or to start a business. The GAE is also entitled to apply for a job in the private sector or to start a business. The GAE is also entitled to apply for a job in the public sector or to start a business.

### GRADUATE FUND COUNCIL

The Graduate Fund Council (GFC) is a body established to manage the Graduate Fund. The GFC is composed of representatives from the BOE, the Ministry of Education, and the private sector.

The GFC is responsible for the following:

1. To manage the Graduate Fund in accordance with the provisions of the Graduate Fund Act.

2. To ensure that the Graduate Fund is used for the purpose of providing financial assistance to GAEs who are in need of financial assistance. The GFC is also responsible for ensuring that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act.

3. To monitor and evaluate the performance of the Graduate Fund. The GFC is also responsible for reporting to the BOE and the Ministry of Education on the performance of the Graduate Fund. The GFC is also responsible for ensuring that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act.

4. To ensure that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act. The GFC is also responsible for ensuring that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act.

5. To ensure that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act. The GFC is also responsible for ensuring that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act.

6. To ensure that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act. The GFC is also responsible for ensuring that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act.

7. To ensure that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act. The GFC is also responsible for ensuring that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act.

8. To ensure that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act. The GFC is also responsible for ensuring that the Graduate Fund is used in a manner that is consistent with the objectives of the Graduate Fund Act.

# Annual Internal Audit Report 2022/23

## GROSMONT PARISH COUNCIL

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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.			NO PETTY CASH SYSTEM
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")	✓		
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).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			X

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

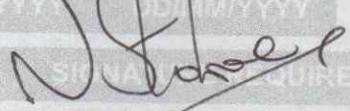
04/05/2023

DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit

ENTER NOEL STOKOE AUDITOR

Signature of person who carried out the internal audit



Date

04/05/2023

\*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).

GROSVENOR PARISH COUNCIL

Information only

During the financial year ended 31 March 2023, the Council's financial statements were audited by an independent firm of accountants, who have issued a report of assurance with respect to the financial statements and other information included therein. The Council's financial statements for the year ended 31 March 2023 were audited by the independent firm of accountants, who have issued a report of assurance with respect to the financial statements and other information included therein. The Council's financial statements for the year ended 31 March 2023 were audited by the independent firm of accountants, who have issued a report of assurance with respect to the financial statements and other information included therein.

Item	Amount	Notes
1. Balance forward	10,000	
2. Income	20,000	
3. Expenditure	(15,000)	
4. Balance carried forward	15,000	
5. Total	15,000	
6. Total	15,000	
7. Total	15,000	
8. Total	15,000	
9. Total	15,000	
10. Total	15,000	
11. Total	15,000	
12. Total	15,000	
13. Total	15,000	
14. Total	15,000	
15. Total	15,000	
16. Total	15,000	
17. Total	15,000	
18. Total	15,000	
19. Total	15,000	
20. Total	15,000	

The Council has a policy of transparency and openness in its financial reporting. The Council's financial statements are available to all members of the public and are published on the Council's website. The Council's financial statements are audited by an independent firm of accountants, who have issued a report of assurance with respect to the financial statements and other information included therein. The Council's financial statements for the year ended 31 March 2023 were audited by the independent firm of accountants, who have issued a report of assurance with respect to the financial statements and other information included therein.

The Council's financial statements for the year ended 31 March 2023 were audited by the independent firm of accountants, who have issued a report of assurance with respect to the financial statements and other information included therein. The Council's financial statements for the year ended 31 March 2023 were audited by the independent firm of accountants, who have issued a report of assurance with respect to the financial statements and other information included therein.

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## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

### GROSMONT PARISH COUNCIL

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

	Agreed		
	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>Yes' means that this authority: 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>

\*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

13/06/23

and recorded as minute reference:

M 8.4 C REFERENCE

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

Chairman

*[Signature]* REQUIRED

Clerk

*[Signature]*

### Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes | No

✓

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OTHER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 1 - Annual Governance Statement 2022/23

This document is the property of:

SPORMONT PARISH COUNCIL

Our responsibility for stating the truth and accuracy of the financial statements is to the members of the Council. We are not a public interest entity for the purposes of the Companies Act 2006.

Area of Responsibility	How we have discharged our responsibility	Assessment
1. The accuracy and completeness of the financial statements	We have prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008. We have also prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.	✓
2. The accuracy and completeness of the financial statements	We have prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008. We have also prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.	✓
3. The accuracy and completeness of the financial statements	We have prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008. We have also prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.	✓
4. The accuracy and completeness of the financial statements	We have prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008. We have also prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.	✓
5. The accuracy and completeness of the financial statements	We have prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008. We have also prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.	✓
6. The accuracy and completeness of the financial statements	We have prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008. We have also prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.	✓
7. The accuracy and completeness of the financial statements	We have prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008. We have also prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.	✓
8. The accuracy and completeness of the financial statements	We have prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008. We have also prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.	✓
9. The accuracy and completeness of the financial statements	We have prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008. We have also prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.	✓
10. The accuracy and completeness of the financial statements	We have prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008. We have also prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.	✓

If any explanation is required, this is set out in the explanatory notes to the financial statements.

The financial statements have been prepared in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.

2022/23

2022/23

The financial statements have been prepared in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.

2022/23

The financial statements have been prepared in accordance with the provisions of the Companies Act 2006 and the Accounting and Financial Reporting Regulations 2008.

## Section 2 – Accounting Statements 2022/23 for

### GROSMONT PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	7,244	8,233	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. 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	3,738	3,738	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,156	2,126	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	2,441	2,967	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	2,464	4,273	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	8,233	6,857	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	8,233	6,857	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	10,450	10,450	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]*

Date

13/06/23

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

13/06/23

as recorded in minute reference:

M18.4 d REFERENCE

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

*[Signature]*

GROSVONT PARISH COUNCIL

Account Name	2022/23	2021/22	2020/21
1.000 - Income from Council Tax	1,234,567	1,123,456	1,012,345
1.001 - Council Tax	1,234,567	1,123,456	1,012,345
1.002 - Council Tax	0	0	0
1.003 - Council Tax	0	0	0
1.004 - Council Tax	0	0	0
1.005 - Council Tax	0	0	0
1.006 - Council Tax	0	0	0
1.007 - Council Tax	0	0	0
1.008 - Council Tax	0	0	0
1.009 - Council Tax	0	0	0
1.010 - Council Tax	0	0	0
1.011 - Council Tax	0	0	0
1.012 - Council Tax	0	0	0
1.013 - Council Tax	0	0	0
1.014 - Council Tax	0	0	0
1.015 - Council Tax	0	0	0
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1.018 - Council Tax	0	0	0
1.019 - Council Tax	0	0	0
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1.021 - Council Tax	0	0	0
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1.023 - Council Tax	0	0	0
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1.026 - Council Tax	0	0	0
1.027 - Council Tax	0	0	0
1.028 - Council Tax	0	0	0
1.029 - Council Tax	0	0	0
1.030 - Council Tax	0	0	0
1.031 - Council Tax	0	0	0
1.032 - Council Tax	0	0	0
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1.082 - Council Tax	0	0	0
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1.095 - Council Tax	0	0	0
1.096 - Council Tax	0	0	0
1.097 - Council Tax	0	0	0
1.098 - Council Tax	0	0	0
1.099 - Council Tax	0	0	0
1.100 - Council Tax	0	0	0

The Council Tax is a charge on the occupiers of premises in the Grosvont Parish. It is used to fund the services provided by the Council. The Council Tax is calculated based on the value of the property and the number of people living in it. The Council Tax is payable in 10 equal instalments throughout the year. The Council Tax is a legal charge on the property and can be enforced by the Council if it is not paid. The Council Tax is a key source of income for the Council and is used to fund a wide range of services, including the collection and recycling of refuse, the maintenance of roads and public spaces, and the provision of social care services. The Council Tax is a fair and transparent way of raising income for the Council and is a key part of the Council's budget. The Council Tax is a legal charge on the property and can be enforced by the Council if it is not paid. The Council Tax is a key source of income for the Council and is used to fund a wide range of services, including the collection and recycling of refuse, the maintenance of roads and public spaces, and the provision of social care services. The Council Tax is a fair and transparent way of raising income for the Council and is a key part of the Council's budget.

### Explanation of variances – pro forma

Name of smaller authority: **GROSMONT 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	7,244	8,233					
2 Precept or Rates and Levies	3,738	3,738	0	0.00%	NO		
3 Total Other Receipts	2,156	2,126	-30	1.39%	NO		
4 Staff Costs	2,441	2,967	526	21.55%	YES		Clerk received £206 in back pay
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,464	4,273	1,809	73.42%	YES		Defibrillator payments of £725, benches purchased for £850, bank charges incurred of £137
7 Balances Carried Forward	8,233	6,857			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	8,233	6,757			NO	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	10,450	10,450	0	0.00%	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



**GROSMONT PARISH COUNCIL**

**BANK RECONCILIATION**

Grosmont Parish Council  
Financial Year Ending 31 March 2023

Prepared by Connie Wiggins, Clerk/Responsible Financial Officer

Balance as Bank Statement at 5 April 2022 Current Account	8230.31 ✓
Less un-presented cheques at 31 March 2023	0
Add any unbanked cash at 31 March 2023	0
Net Balances as at 31 March 2023	6853.73 ✓

The Net Balances reconcile to the Cash Book for the year as follows:

**CASH BOOK**

Opening Balance 01 April 2022	8230.31 ✓
Add: Receipts in the year	5864.28 ✓
Less: Payments in the year	7240.86 ✓
Closing Balance per cash book as at 31 March 2023	<b><u>6853.73</u></b> ✓
Uncleared cheques	0

GROSMONT PARISH COUNCIL

BANK RECONCILIATION

Grosmont Parish Council  
Financial Year Ending 31 March 2023

Prepared by Connie Higgins, Chair, responsible Financial Officer

8232.74	Balance as Bank Statement at 31 April 2022
0	Less un-presented cheques at 31 March 2023
0	Add any debanked cash at 31 March 2023
8232.74	Net Balance as at 31 March 2023

The Net Balance reconciles to the Cash Book for the year as follows:

8232.74	CASH BOOK
5804.20	Opening Balance 01 April 2022
2428.54	Add Receipts in the year
8232.74	Less Payments in the year
<u>8232.74</u>	Closing Balance per cash book as 31 March 2023
	Unreconciled cheques





## Contact details

Name of smaller authority: GROSMONT PARISH COUNCIL

County Area (local councils and parish meetings only) NORTH YORKSHIRE

Please complete this form and send it back to us with the AGAR or exemption certificate

<b>Name</b>	<b>Clerk/RFO (Main contact)</b> CONNIE WIGGINS	<b>Chair</b> COLIN WILLIAMSON
<b>Address</b>	MOORGARTH THE MILL GREEN WAY GOATHLAND WHITBY YO22 5LZ	5 SANDSEND COTTAGE EGTON BRIDGE WHITBY YO21 1XB
<b>Daytime telephone number</b>	01947 896695	01947 895655
<b>Mobile telephone number</b>	07986 999171	07773 042441
<b>Email address</b>	<a href="mailto:Grosmont-pc@hotmail.co.uk">Grosmont-pc@hotmail.co.uk</a>	Watersedge1954@gmail.com

# Contact details

Please complete this form and send it back to us with the V&A or exhibition certificate

For more information on the V&A or exhibition certificate, please visit [www.vam.ac.uk](http://www.vam.ac.uk)

Name	CLARKE (main contact) COLIN WILLIAMSON	Address	Direct phone	Mobile	E-mail address
	COLIN WILLIAMSON	10228X WHITBY GOATHLAND THE MILL CREE WAY HIDDERLEY	01452 88888	01452 88888	colin.williamson@vam.ac.uk
Telephone number	Direct phone		01452 88888		
Mobile			01452 88888		
E-mail address	colin.williamson@vam.ac.uk				

Smaller authority name: **GROSMONT PARISH COUNCIL**

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>2<sup>ND</sup> JUNE 2023</u> _____ (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) CONNIE WIGGINS, CLERK &amp; RFO MOORGARTH, THE MILL GREEN WAY, GOATHLAND, WHITBY YO22 5LZ EMAIL: <a href="mailto:Grosmont-pc@hotmail.co.uk">Grosmont-pc@hotmail.co.uk</a> TEL: 07986 999171</p> <p>commencing on (c) <u>Monday 5 June 2023</u> _____</p> <p>and ending on (d) <u>Friday 14 July 2023</u> _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (<a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a>)</p> <p>5. This announcement is made by (e) CONNIE WIGGINS, CLERK &amp; RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Local Audit and Accountability Act 2014 Sections 58 and 57  
The Accounts and Audit Regulations 2015 (SI 2015/284)

NOTE	NOTICE
<p>1. The accounts for the year ended 31 March 2023 have been prepared in accordance with the provisions of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015.</p> <p>2. The accounts have been prepared on a going concern basis.</p> <p>3. The accounts have been prepared on a budgetary basis.</p> <p>4. The accounts have been prepared on a cash basis.</p> <p>5. The accounts have been prepared on a accruals basis.</p> <p>6. The accounts have been prepared on a fair and reasonable basis.</p> <p>7. The accounts have been prepared on a prudent basis.</p> <p>8. The accounts have been prepared on a conservative basis.</p> <p>9. The accounts have been prepared on a realistic basis.</p> <p>10. The accounts have been prepared on a balanced basis.</p>	<p>1. Date of announcement: 30 JUNE 2023</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by the authority. Audited AGARs are published with the accounts. As it has yet to be reviewed by the auditor, the accounts are subject to change as a result of that review.</p> <p>3. Any person interested has the right to inspect and take copies of the accounts for the financial year to which the accounts relate. Any person who wishes to inspect the accounts and take copies should contact the clerk in writing and other reasonable requests for those records must be made available for inspection. Any person interested for the year ended 31 March 2023, these documents will be available on reasonable notice by email to:</p> <p>CLERK TO GROSMONT PARISH COUNCIL MICKELBARTH THE MILLS GREENWAY, 20-21 LINDA WHITNEY COURT CHARTERS WAY, GROSMONT, WILTSHIRE, WILTS, SN15 2JG TEL: 01753 889777</p> <p>4. The accounts will be available for inspection on Monday 3 June 2023</p> <p>5. The accounts will be available for inspection on Friday 12 June 2023</p> <p>6. Local Governance and Accountability Return (AGAR) will be available for inspection on Monday 19 June 2023</p> <p>7. The opportunity to inspect is a qualified right, which means that the accounts are not available for inspection if the accounts are not available for inspection and the accounts are not available for inspection.</p> <p>8. The right to inspect is a qualified right, which means that the accounts are not available for inspection if the accounts are not available for inspection and the accounts are not available for inspection.</p> <p>9. The accounts are not available for inspection if the accounts are not available for inspection and the accounts are not available for inspection.</p> <p>10. The accounts are not available for inspection if the accounts are not available for inspection and the accounts are not available for inspection.</p>
<p>11. The accounts have been prepared on a prudent basis.</p> <p>12. The accounts have been prepared on a conservative basis.</p> <p>13. The accounts have been prepared on a realistic basis.</p> <p>14. The accounts have been prepared on a balanced basis.</p> <p>15. The accounts have been prepared on a fair and reasonable basis.</p> <p>16. The accounts have been prepared on a going concern basis.</p> <p>17. The accounts have been prepared on a budgetary basis.</p> <p>18. The accounts have been prepared on a cash basis.</p> <p>19. The accounts have been prepared on a accruals basis.</p> <p>20. The accounts have been prepared on a fair and reasonable basis.</p> <p>21. The accounts have been prepared on a prudent basis.</p> <p>22. The accounts have been prepared on a conservative basis.</p> <p>23. The accounts have been prepared on a realistic basis.</p> <p>24. The accounts have been prepared on a balanced basis.</p> <p>25. 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The accounts have been prepared on a going concern basis.</p> <p>97. The accounts have been prepared on a budgetary basis.</p> <p>98. The accounts have been prepared on a cash basis.</p> <p>99. The accounts have been prepared on a accruals basis.</p> <p>100. The accounts have been prepared on a fair and reasonable basis.</p>	

This announcement is made by the CLERK TO GROSMONT PARISH COUNCIL

GROSMONT PARISH COUNCIL  
15 WESTERN CROSS  
CHARTERS WAY  
GROSMONT, WILTSHIRE, WILTS, SN15 2JG  
TEL: 01753 889777

The smaller authority's AGAR is subject to my law by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the Local Government Act 2001. The appointed auditor is:

The appointed auditor can be contacted at the address in note 1 and 2 below for the accounts for the year ended 31 March 2023.

The right to inspect is a qualified right, which means that the accounts are not available for inspection if the accounts are not available for inspection and the accounts are not available for inspection.

The opportunity to inspect is a qualified right, which means that the accounts are not available for inspection if the accounts are not available for inspection and the accounts are not available for inspection.

Local Governance and Accountability Return (AGAR) will be available for inspection on Monday 19 June 2023

The accounts will be available for inspection on Monday 3 June 2023

CLERK TO GROSMONT PARISH COUNCIL  
MICKELBARTH THE MILLS GREENWAY, 20-21 LINDA WHITNEY COURT  
CHARTERS WAY, GROSMONT, WILTSHIRE, WILTS, SN15 2JG  
TEL: 01753 889777