

Annual Governance and Accountability Return 2023/24 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 2023/24

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 2024**. 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:
 - c) **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - d) **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - e) **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 2024**.

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 2023/24**, page 4
- **Section 1 – Annual Governance Statement 2023/24**, page 5
- **Section 2 – Accounting Statements 2023/24**, 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 2023/24 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.

Annual Governance and Accountability Return 2023/24 Form 2

To be completed only by Local Councils, Internal Governance Boards and other similar authorities where the highest of gross income or gross expenditure was £25,000 or less that meet the qualifying criteria and that wish to COMPLETE themselves an EXEMPT form a limited assurance review.

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

1. The purpose of this form is to provide a simplified and streamlined approach to the completion of the Annual Governance and Accountability Return (AGAR) for small local authorities. It is designed to be completed by local authorities with a gross income or gross expenditure of £25,000 or less. The form is exempt from the requirement to undergo a limited assurance review.

2. The information provided in this form will be used to monitor the performance of local authorities in terms of their governance and accountability. It will also be used to identify areas where local authorities may need to improve their governance and accountability practices.

3. The form is divided into several sections, each of which covers a different aspect of governance and accountability. These sections are: (a) General Information, (b) Governance, (c) Financial Management, (d) Risk Management, (e) Performance, and (f) Other Information.

4. The information provided in this form should be based on the most recent available information. It should be updated as soon as possible after the end of the financial year.

5. The form should be completed by the Chair of the Local Authority or the Chair of the Internal Governance Board. It should be signed and dated by the Chair and submitted to the Local Authority's Accounting Officer.

Publication Requirements

- 1. The information provided in this form should be published on the local authority's website.
- 2. The information should be published in a clear and accessible format, and should be available to all members of the public.
- 3. The information should be published in a timely manner, and should be updated as soon as possible after the end of the financial year.
- 4. The information should be published in a format that is easy to read and understand.
- 5. The information should be published in a format that is consistent with the requirements of the Local Government Transparency Act 2014.

Limited Assurance Review

The information provided in this form is exempt from the requirement to undergo a limited assurance review. This is because the local authority's gross income or gross expenditure is £25,000 or less. However, the local authority should still ensure that its governance and accountability practices are robust and effective.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2023/24, 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 2024. 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 2024**. 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 Chair, 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 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- 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 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes 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 Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2024 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 or from www.ada.org.uk

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2023/24 Sections 1 and 2

The AGAR is a key document for the public sector, providing a comprehensive overview of an organization's performance, financial health, and governance. It is a requirement for all public sector organizations to submit an AGAR to the Comptroller and Auditor General (CAG) annually.

Section 1 of the AGAR focuses on the organization's performance, including its strategic objectives, key performance indicators (KPIs), and the progress made towards these objectives. It also covers the organization's financial performance, including its budget, income, and expenditure.

Section 2 of the AGAR focuses on the organization's governance, including its internal controls, risk management, and compliance with relevant laws and regulations. It also covers the organization's relationships with its stakeholders, including its customers, suppliers, and the wider community.

The AGAR is a complex document, and it is important to ensure that it is completed accurately and in a timely manner. The following guidance notes provide detailed information on how to complete Sections 1 and 2 of the AGAR.

Section 1: Performance

1.1 **Strategic Objectives:** The organization should identify its strategic objectives for the year, which should be aligned with the wider public sector strategy. These objectives should be measurable and achievable.

1.2 **Key Performance Indicators (KPIs):** The organization should identify the KPIs that will be used to measure progress towards its strategic objectives. These KPIs should be relevant, reliable, and verifiable.

1.3 **Progress:** The organization should provide a detailed account of its progress towards its strategic objectives and KPIs. This should include a discussion of the challenges faced and the actions taken to address these challenges.

1.4 **Financial Performance:** The organization should provide a detailed account of its financial performance, including its budget, income, and expenditure. This should include a discussion of the organization's financial health and its ability to meet its financial obligations.

Section 2: Governance

2.1 **Internal Controls:** The organization should describe its internal controls, including its financial controls, operational controls, and compliance controls. It should also describe how these controls are monitored and reported on.

2.2 **Risk Management:** The organization should describe its risk management framework, including its risk assessment process, its risk appetite, and its risk mitigation strategies.

2.3 **Compliance:** The organization should describe its compliance with relevant laws and regulations, including its policies and procedures for ensuring compliance.

2.4 **Stakeholder Relationships:** The organization should describe its relationships with its stakeholders, including its customers, suppliers, and the wider community. It should also describe how it engages with these stakeholders and how it responds to their needs and expectations.

Section	Item	Description	Notes
1.1	1.1.1	Strategic Objective 1	...
	1.1.2	Strategic Objective 2	...
	1.1.3	Strategic Objective 3	...
	1.1.4	Strategic Objective 4	...
1.2	1.2.1	KPI 1	...
	1.2.2	KPI 2	...
	1.2.3	KPI 3	...
	1.2.4	KPI 4	...
1.3	1.3.1	Progress Report 1	...
	1.3.2	Progress Report 2	...
	1.3.3	Progress Report 3	...
	1.3.4	Progress Report 4	...
1.4	1.4.1	Financial Performance 1	...
	1.4.2	Financial Performance 2	...
	1.4.3	Financial Performance 3	...
	1.4.4	Financial Performance 4	...
2.1	2.1.1	Internal Controls 1	...
	2.1.2	Internal Controls 2	...
	2.1.3	Internal Controls 3	...
	2.1.4	Internal Controls 4	...
2.2	2.2.1	Risk Management 1	...
	2.2.2	Risk Management 2	...
	2.2.3	Risk Management 3	...
	2.2.4	Risk Management 4	...
2.3	2.3.1	Compliance 1	...
	2.3.2	Compliance 2	...
	2.3.3	Compliance 3	...
	2.3.4	Compliance 4	...
2.4	2.4.1	Stakeholder Relationships 1	...
	2.4.2	Stakeholder Relationships 2	...
	2.4.3	Stakeholder Relationships 3	...
	2.4.4	Stakeholder Relationships 4	...

Certificate of Exemption – AGAR 2023/24 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 2024, 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 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

GROSMONT PARISH COUNCIL

certifies that during the financial year 2023/24, 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 2023/24: **£9,189** PER AMOUNT £10,000

Total annual gross expenditure for the authority 2023/24: **£6,746** PER AMOUNT £10,000

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 2020
- In relation to the preceding financial year (2022/23), 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 2024.

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

Signed by the Responsible Financial Officer

Date

R.E. Wyss

14/05/24

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

14/05/24

Signed by Chair

Date

[Signature]

DDMMYY

as recorded in minute reference:

8.3a

Generic email address of Authority

Telephone number

grosmont-pc@hotmail.co.uk

07986 999171

*Published web address

datanorthyorks.gov.uk

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 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Guidance of Exemption - AGAR 2023/24 Form 2

For the purposes of this exemption, the total of the amounts of gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that which is only the amount of a claim from a limited liability company under section 9 of the (Local Government Finance) Act 1992.

The exemption is available to a limited liability company which is a company limited by shares and which is a company limited by guarantee, and which is a company limited by shares and which is a company limited by guarantee, and which is a company limited by shares and which is a company limited by guarantee.

EXEMPTION - LIMITED LIABILITY COMPANY

The exemption is available to a limited liability company which is a company limited by shares and which is a company limited by guarantee, and which is a company limited by shares and which is a company limited by guarantee.

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AGAR 2023/24 Form 2

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Annual Internal Audit Report 2023/24

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During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	NO PETTY CASH HELD		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			X

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

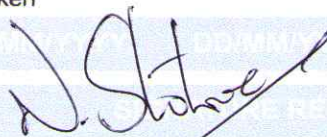
Date(s) internal audit undertaken

Name of person who carried out the internal audit

19/04/2024

NOEL STOKOE

Signature of person who carried out the internal audit



Date 19/04/2024

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

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

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

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 2024, 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.	✓		'Yes' means that this authority: prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.

*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:

14/05/24

and recorded as minute reference:

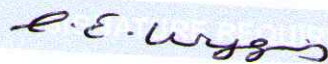
8.3 c

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

Chair



Clerk



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 2023/24

Information for the Board

Board Governance

The Board of Directors is responsible for the overall governance of the organization. It sets the strategic direction, monitors performance, and ensures that the organization is managed in a way that is consistent with its mission and values. The Board also oversees the financial health of the organization and ensures that it is compliant with all applicable laws and regulations.

Board Governance		
Area	Key Objectives	Key Performance Indicators (KPIs)
Board Composition	Ensure the Board is diverse and has the necessary skills and experience to oversee the organization's operations.	Board diversity metrics, including gender, ethnicity, and professional background.
Board Meetings	Conduct regular and effective board meetings to discuss and approve the organization's strategy and operations.	Frequency and attendance of board meetings, and the number of resolutions passed.
Board Committees	Establish and maintain effective board committees to oversee specific areas of the organization's operations.	Number of committees established, their terms of reference, and their effectiveness in fulfilling their mandates.
Board Reporting	Provide clear and concise reports to the Board on the organization's performance and financial health.	Timeliness and accuracy of reports, and the clarity and transparency of the information provided.
Board Evaluation	Conduct regular evaluations of the Board's performance and effectiveness.	Results of board evaluations, including feedback from board members and stakeholders.
Board Succession	Develop and implement a board succession plan to ensure the continuity of the organization's leadership.	Existence and effectiveness of a board succession plan, and the readiness of potential successors.
Board Training	Provide ongoing training and development opportunities for board members to enhance their skills and knowledge.	Number of board members who have completed training, and the topics covered in the training.
Board Ethics	Establish and maintain a strong ethical culture within the organization, guided by a code of conduct.	Number of ethics training sessions conducted, and the number of ethics complaints received and resolved.
Board Risk	Identify and manage the organization's key risks, including financial, operational, and reputational risks.	Number of risks identified and managed, and the effectiveness of risk management strategies.
Board Communication	Establish and maintain effective communication channels between the Board and other stakeholders.	Frequency and quality of communication, and the level of stakeholder engagement.

The Board of Directors is committed to ensuring the highest standards of governance and transparency. It will continue to monitor and improve its performance and effectiveness, and will report on its activities and achievements to the organization's stakeholders.

Board Composition	
Board Member	Role
[Name]	[Role]
[Name]	[Role]
[Name]	[Role]
[Name]	[Role]
[Name]	[Role]

Section 2 – Accounting Statements 2023/24 for

GROSMONT PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	8,233	6,857	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	3,756	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,126	5,433	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	2,967	3,389	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	4,273	3,357	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	6,857	9,300	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	6,857	9,300	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	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)			✓	

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

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

P. E. Wiggins

Date

14/05/2024

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

14/05/24

as recorded in minute reference:

8.3 d REFERENCE

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

[Signature]

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;

	2022/23 £	2023/24 £	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	8,233	6,857					
2 Precept or Rates and Levies	3,738	3,756	18	0.48%	NO		
3 Total Other Receipts	2,126	5,433	3,307	155.55%	YES		£3000 GRANT RECEIVED FOR CHRISTMAS LIGHTS, TO BE SPENT OVER THE NEXT 2-3 YEARS
4 Staff Costs	2,967	3,389	422	14.22%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,273	3,357	-916	21.44%	YES		£850 SPENT ON NEW BENCHES IN 2022-2023
7 Balances Carried Forward	6,857	9,300				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	6,857	9,300				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

