35 Front Street South

Trimdon

27 May 2023

T Bolton

Clerk to Eldon Parish Council

Dear Tom

Audit of Accounts 2022/23

I return herewith your accounts for 2022/23 with Page 4 of the Accounting Statement for the year duly completed.

There are no issues which need to be brought to the attention of your Council.

Yours sincerely

ELDON PARISH COUNCIL

BALANCE SHEET AS AT 31ST MARCH 2023

Y/E 31/03/2022		Y/E 31/03/2023
	Current Assets	
£42,458.56	Cash at Bank	**£45,075.55**
£1,346.19	(Less unpresented cheques)	**£521.25**
£41,112.37		**£44,554.30**

	REPRESENTED BY	
£42,458.56	General Fund	**£45,075.55**
£1,346.19	(Less unpresented cheques)	**£521.25**
£41,112.37		**£44,554.30**

ELDON PARISH COUNCIL

INCOME AND EXPENDITURE ACCOUNT

Year Ended 31st March 2023

Y/E 31/03/2022		**Y/E 2022/2023**
£	**INCOME**	**£**
£11,903.00	Precept	£11,778.00
£1,073.88	LCTSS Grant	£1,422.00
£3.06	Bank Interest Received	£58.48
£420.00	Rental for former allotment site (+ Pasture Row)	£420.00
£1,000.00	Lottery Grant	NIL
£36.00	Clerk Repayment of overpayment	NIL
NIL	VAT refund	£2,372.80
NIL	Insurance payments	£4,916.85
NIL	CIC Rejected cheque refund	£302.40
£14,435.94		**£21,270.53**
	Less Expenditure	
£2,849.49	Repairs & renewal costs	**£5,454.58**
£3,519.00	Staff costs	**£3,819.00**
£150.00	Professional fees	**£246.52**
£3,563.55	General administration costs (inc. Website & VAT)	**£4,343.50**
£2,177.50	Village Events/competitions	**£2,195.00**
£2,320.00	Donations	**£1,770.00**
£14,579.54		**£17,828.60**
	Balance of surplus Funds as at 31st March 2023	**£3,441.93**
	REPRESENTED BY	
	General Fund	
£41,255.97	Balance b/fwd 1st April	**£41,112.37**
-£143.60	Excess of Income over expenditure during year	**£3,441.93**
£41,112.37	**Balance c/fw d**	**£44,554.30**

March 31st 2023

ELDON PARISH COUNCIL CASH CURRENT 30 DAY ACCOUNT 2022 to 2023

	Details	Amount	P/Plan	VAT	Phone/ Travel	Salary	PAYE	Stationery Stamps	Church Yard Exps	Prof Fees Subs.	Gen. Expe	Training	INS	Exps N/letter	Shelters Signs & Maint.	Donations & Grants	Village Events inc Comps.
13.04.22	ECP Annual Grant	£1,600.00														£1,600.00	
13.04.22	P Evans Fairground Hire July	£1,100.00															£1,100.00
11.05.22	CDALC Annual Subscription	£46.52								£46.52							
11.05.22	Noticeboard Company Glazing units	£294.70		£49.12											£245.58		
11.05.22	Clerk's Salary/Expenses April	£244.65			£10.00	£234.65											
18.05.22	Clerks disbursements Newsletter/Distribution	£105.00												£105.00			
31.05.22	Clerk's Salary/Expenses May	£318.47			£73.67	£234.65		£10.15									
31.05.22	G L Oliver - Internal Audit	£150.00								£150.00							
31.05.22	ECP Hall Hire and Electors refreshments	£60.00									£60.00						
05.06.22	Clerk cash payment to KD events	£75.00															£75.00
29.06.22	HMRC 1st Quarter PAYE	£175.80					£175.80										
29.06.22	Clerks salary June/Zoom repayment	£406.53		£23.98	£28.00	£234.65		£119.90									
13.07.22	Durham County Council Flowerbeds	£466.76		£77.79											£388.97		
20.07.22	Sarah Shearer Facepainter - Vill Fete* Not Cashed	£90.00															£90.00
20.07.22	Darren Bonas Mr Twister Vill. Fete	£150.00															£150.00
26.07.22	Clerks Salary July	£286.15			£46.00	£234.45		£5.70									
26.07.22	ECP Hall Hire	£20.00									£20.00						
17.08.22	Durham Hospitals Radio Grant	£50.00														£50.00	
17.08.22	Stockton/Darlington Friends Corp Member	£50.00								£50.00							
17.08.22	CDALC VG Training Clerk	£10.00										£10.00					
24.08.22	W Marley - Haulage damaged sign	£222.00		£37.00											£185.00		
06.09.22	Durham Co. Co. Website hosting 22/23	£769.99		£128.33							£641.66						
27.09.22	Clerk's Salary August (inc. laser cartridge)	£380.54		£13.32	£46.00	£234.65		£66.57									
27.09.22	Clerk's salary Sept	£288.65			£46.00	£234.65		£8.00									
27.09.22	HMRC 2nd Quarter PAYE	£176.00					£176.00										
27.09.22	ECP - Hall Hire 6/9/22 and 27/9/22	£60.00									£60.00						
27.09.22	Great North Air Ambulance - donation	£50.00														£50.00	
28.09.22	Great North Air Ambulance - donation	£50.00														£50.00	
05.10.22	ECP - Xmas Old/Young People Parties	£300.00															£300.00
05.10.22	JSC Electrics - inspect solar lighting at Gateway	£192.00		£32.00											£160.00		
21.10.22	Darren Bonas Mr Twister Vill. Fete 2023 Retainer	£50.00															£50.00
21.10.22	JSC Electrics - repair Gateway solar lighting batteries	£3,562.18		£593.70											£2,968.48		
02.11.22	Royal British Legion - Poppy Wreath	£20.00														£20.00	
02.11.22	South West Durham News CIC - Clerks Advert*	£302.40		£50.40							£252.00						
02.11.22	South West Durham News CIC - Clerks Advert*	£302.40		£50.40							£252.00						
02.11.22	MH Fencing & Gates Ltd. - Gateway Seat Repairs	£420.00		£70.00											£350.00		
02.11.22	Clerks Salary and expenses October	£301.14		£6.41	£28.00	£234.65		£32.08									
23.11.22	DCC Repair Gateway Birdsmouth Fencing	£943.86		£157.31											£786.55		
30.11.22	Clerks Salary/xpenses November 2022 (incl backpay)	£449.20		£0.67	£46.00	£394.45		£8.08									
30.11.22	Eldon Comm. Partnership Hall Hire 29.11.22	£30.00									£30.00						
21.12.22	M Watson - Christmas Tree	£520.00															£520.00
10.01.23	Clerks Salary and Expenses December 2022	£273.65			£19.00	£254.65											
10.01.23	HMRC PAYE 3rd Quarter	£221.00					£221.00										
10.01.23	Eldon Community Partnership Hall Hire 10th January	£30.00									£30.00						
01.02.23	Clerks Salary & Expenses January 2023	£446.42		£22.50	£19.00	£254.65		£150.27									
01.02.23	Information Commissioner Registration	£40.00									£40.00						
15.03.23	Clerks Salary and Expenses February 2023	£273.65			£19.00	£254.65											
15.03.23	M H Fencing & Gates - Hedge cutting	£444.00		£74.00											£370.00		
21.03.23	A J Gallagher - Insurance 2023-2024 (3 year tie-in)	£598.69											£598.69				
31.03.23	Clerks Salary/Expenses March 2023	£300.25			£37.00	£254.45		£8.80									
31.03.23	HMRC 4th Quarter PAYE	£191.00					£191.00										
31.03.23	Eldon Community Partnership Hall Hire 21st March 2023	£30.00									£30.00						
	TOTAL	£17,918.60	£0.00	£1,386.93	£417.67	£3,055.20	£763.80	£409.55	£0.00	£246.52	£1,415.66	£10.00	£598.69	£105.00	£5,454.58	£1,770.00	£2,285.00
20.07.22	Cheque No.853 to Sarah Shearer Facepainter not cashed	-£90.00															-£90.00
		£17,828.60	£0.00	£1,386.93	£417.67	£3,055.20	£763.80	£409.55	£0.00	£246.52	£1,415.66	£10.00	£598.69	£105.00	£5,454.58	£1,770.00	£2,195.00

	ELDON	PARISH COUNCIL				INCOME	2022 to 2023		
Date	Ref.	Details	Cash Account	Current Account	30 Day Account	Bank Interest	Precept (inc LCTSS)	Misc Receipts	VAT Refunds
			£	£	£	£	£	£	£
11.04.22	1	Interest			£0.28	£0.28			
05.04.22	2	Precept		£11,778.00			£11,778.00		
05.04.22	3	LCTSS Grant		£1,422.00			£1,422.00		
09.05.22	4	Interest			£0.24	£0.24			
24.05.22	5	VAT refund		£2,372.80					£2,372.80
09.06.22	6	Interest			£0.26	£0.26			
11.11.22	7	Interest			£0.27	£0.27			
03.08.22	8	Rent		£270.00				£270.00	
03.08.22	9	Rent		£150.00				£150.00	
09.08.22	10	Interest			£1.02	£1.02			
09.09.22	11	Interest			£1.31	£1.31			
10.10.22	12	Interest			£1.31	£1.31			
09.11.22	13	Interest			£3.29	£3.29			
18.11.22	14	CIC rejected cheque refund		£302.40				£302.40	
23.11.22	15	Insurance settlement payment - Gateway		£4,689.35				£4,689.35	
09.12.22	16	Interest			£7.05	£7.05			
09.01.23	17	Interest			£13.18	£13.18			
11.01.23	18	Insurance recovered excess refund		£227.50				£227.50	
09.02.23	19	Interest			£15.72	£15.72			
09.03.23	20	Interest			£14.55	£14.55			
18th April 2023				**£21,212.05**	**£58.48**	**£58.48**	**£13,200.00**	**£5,639.25**	**£2,372.80**

				VAT
E1/22	13.04.22	ECP Annual Grant	£1,600.00	
E2/22	13.04.22	P Evans Fairground Hire July	£1,100.00	
E3/22	11.05.22	CDALC Annual Subscription	£46.52	
E4/22	11.05.22	Noticeboard Company Glazing units	£245.58	£49.12
E5/22	11.05.22	Clerk's Salary/Expenses April	£244.65	
E6/22	18.05.22	Clerks disbursements Newsletter/Distribution	£105.00	
E7/22	31.05.22	Clerk's Salary/Expenses May	£318.47	
E8/22	31.05.22	G L Oliver - Internal Audit	£150.00	
E9/22	31.05.22	ECP Hall Hire and Electors refreshments	£60.00	
E10/22	05.06.22	Clerk cash payment to KD events	£75.00	
E11/22	29.06.22	HMRC 1st Quarter PAYE	£175.80	
E12/22	29.06.22	Clerks salary June/Zoom repayment	£382.55	£23.98
E13/22	13.07.22	Durham County Council Flowerbeds	£388.97	£77.79
E14/22	20.07.22	Sarah Shearer Facepainter - Vill Fete *	£90.00	
E15/22	20.07.22	Darren Bonas Mr Twister Vill. Fete	£150.00	
E16/22	26.07.22	Clerks Salary July	£286.15	
E17/22	26.07.22	ECP Hall Hire	£20.00	
E18/22	17.08.22	Durham Hospitals Radio Grant	£50.00	
E19/22	17.08.22	Stockton/Darlington Friends Corp Member	£50.00	
E20/22	17.08.22	CDALC VG Training Clerk	£10.00	
E21/22	24.08.22	W Marley - Haulage damaged sign	£185.00	£37.00
E22/22	06.09.22	Durham Co. Co. Website hosting 22/23	£641.66	£128.33
E23/22	27.09.22	Clerk's Salary August (inc. laser cartridge)	£347.22	£13.32
E24/22	27.09.22	Clerk's salary Sept	£288.65	
E25/22	27.09.22	HMRC 2nd Quarter PAYE	£176.00	
E26/22	27.09.22	ECP - Hall Hire 6/9/22 and 27/9/22	£60.00	
E27/22	27.09.22	Great North Air Ambulance - donation	£50.00	
E28/22	28.09.22	Great North Air Ambulance - donation	£50.00	
E29/22	05.10.22	Eldon Comm. Partnership - Xmas Old/Young People Parties	£300.00	
E30/22	05.10.22	JSC Electrics - inspect solar lighting at Gateway	£160.00	£32.00
E31/22	21.10.22	Darren Bonas Mr Twister Vill. Fete 2023 Retainer	£50.00	

E32/22	21.10.22	JSC Electrics - repair solar lighting at Gateway (batteries)	£2,968.48	£593.70
E33/22	02.11.22	Royal British Legion - Poppy Wreath	£20.00	
E34/22	02.11.22	South West Durham News CIC - Clerks Advert	£504.00	£100.80
E35/22	02.11.22	MH Fencing & Gates Ltd. - Gateway Seat Repairs	£350.00	£70.00
E36/22	02.11.22	Clerks Salary and expenses October	£294.73	£6.41
E37/22	23.11.22	Durham County Council Repair Gateway Birdsmouth Fencing	£786.55	£157.31
E38/22	30.11.22	Clerks Salary and Expenses November 2022 (incl backpay)	£448.53	£0.67
E39/22	30.11.22	Eldon Comm. Partnership Hall Hire 29.11.22	£30.00	
E40/22	21.12.22	M Watson - Christmas Tree	£520.00	
E41/22	10.01.23	Clerks Salary and Expenses December 2022	£273.65	
E42/22	10.01.23	HMRC PAYE 3rd Quarter	£221.00	
E43/22	10.01.23	Eldon Community Partnership Hall Hire	£30.00	
E44/22	01.02.23	Clerks Salary & Expenses January 2023	£423.92	£22.50
E45/22	01.02.23	Information Commissioner Registration	£40.00	
E46/22	15.03.23	Clerks Salary and Expenses February 2023	£273.65	
E47/22	15.03.23	M H Fencing & Gates - Hedge cutting	£370.00	£74.00
E48/22	21.03.23	A J Gallagher - Insurance 2023-2024 (3 year tie-in)	£598.69	
E49/22	31.03.23	Clerks Salary/Expenses March 2023	£300.25	
E50/22	31.03.23	HMRC 4th Quarter PAYE	£191.00	
E51/22	31.03.23	Eldon Community Partnership Hall Hire 21st March 2023	£30.00	
Total			**£16,531.67**	**£1,386.93**
Less cheque dated 20.07.22 to Sarah Shearer for £90.00 not cashed			£16,441.67	£1,386.93
Total Expenditure including VAT £		**£17,828.60**		

BANK RECONCILIATION 2022 to 2023

ELDON PARISH COUNCIL		**31-Mar-23**		
BANK RECONCILIATION			**Treasurers a/c**	**Business a/c**
Bal per latest statement			**£14,193.66**	**£30,881.89**
Less o/s				
	889	£300.25		
	890	£191.00		
	891	£30.00		
Total		**£521.25**		
			£13,672.41	**£30,881.89**
				£44,554.30

BANK RECONCILIATION

ELDON PARISH **CASH AND BANK ACCCOUNT** **April 1st 2022 - 31st March 2023**

	CASH	BANK	30 day a/c	Total
Cash at Bankb/f		10288.96	30823.41	41112.37
Cash in Handb/f				
Cash from Bank				
Transfer				
Precept		11778.00		11778.00
LCTSS Grant		1422.00		1422.00
Bank Interest			58.48	58.48
VAT Refund		2372.80		2372.80
Income - Grazing		420.00		420.00
Insurance settlements		4916.85		4916.85
Rejected cheque refund for job advert subsequently taken from account so double counted on expenditure		302.40		302.40
	0.00	31501.01	30881.89	62382.90

	CASH	BANK	30 day a/c	Total
Staff Costs		3055.20		3055.20
PAYE		763.80		763.80
Churchyard Exps				
Rep/Renewals		5454.58		5454.58
Bus Shelter Painting				
Professional Fees				
Audit		150.00		150.00
Legal/Other				
Training		10.00		10.00
Gen Admin Costs				
Postage and Stationery		409.55		409.55
Photocopying				
Website		641.66		641.66
Newsletter/Postage		105.00		105.00
Adverts		504.00		504.00
Phone/travel exps		417.67		417.67
Insurance		598.69		598.69
Community Centre Hire		230.00		230.00
Parish Plan				
Subscriptions - CDALC SLCC SDRF		96.52		96.52
Sundries				
Village Events (inc. Competitions)		2195.00		2195.00
Wreath Nov Rem.		20.00		20.00
Donations		150.00		150.00
Information Cssr.		40.00		40.00
ECP Donations/Grants		1600.00		1600.00
Vat Inputs		1386.93		1386.93
Cash from bank				
Cash at Bank c/f		13672.41	30881.89	44554.30
Cash in Hand c/f				0.00
		31501.01	30881.89	62382.90

ELDON PARISH COUNCIL

EXPLANATION OF SIGNIFICANT VARIANCES 2022-2023

Section 1	2021/22 £	2022/23 £	Variance £	Variance %	Explanation of Variance (if over 15%)
Box 2 – Precept	11903	11778	125	-1.05	
Box 3 Other Receipts	2533	9493	6960	274	The majority of the increase is accounted for by a VAT refund of £2372 and an insurance payment of £4917 following the Gateway accident in 2022.
Box 4 – Staff costs	3519	3819	300	8.52	
Box 5 – Loan/Interest repayments	0	0	0	0	
Box 6 – Other payments	11061	14010	2949	26.66	The higher figure for expenditure in 2022/23 was mainly accounted for by repairs and renewals costs of £3562 towards solar battery replacement following a theft and a payment of £944 towards birds-mouth fencing following the Gateway accident in 2022.
Box 7 – Balances carried forward	41112	44554	3442	8.37	
Box 8 – Total Value of cash and short term investments	41112	44554	3442	8.37	
Box 9 – Fixed assets and long term assets	43737	65500	21763	49.76	The revised figure reflects a revaluation of previous assets, following the Gateway accident in 2022, removal of youth shelter, addition of bound gravel path, seating, fencing and gates

ELDON PARISH COUNCIL
ASSETS REGISTER – 2023 (Amended 15/03/2023)

Item	Location	Date purchased	Price	Current Estimated Value**	Replacement Date	Replacement Value (ex VAT)
Seat	Near St. Mark's Church	Unknown	Unknown	£500.00	2015	£600.00
Seat	Eldon Bank	Unknown	Unknown	£500.00	2015	£600.00
Bus Shelter	Eldon Bank	2010	£2600.00	£2600.00	2020	£3500.00
Seats (x2)	Eldon Gateway	2010	£3200.00	£3200.00	2011	£3000.00
Memorial Seats (3)	Community Centre	2012 onwards	£1800 (£600 x3)	£1800	2025	£1800.00
Entrance feature (sculpture and sign)	Eldon Gateway	2010	£6000.00	£6000.00	2011	£5000.00
Wooden rails	Eldon Gateway	2010	£400.00	£400.00	2025	£1900.00
Solar street lights panels and 2 light columns	Eldon Gateway	2010	£10300.00	£10300.00	2025	£13000.00
Litter Bin	Eldon Gateway	2010	£450.00	£450.00	2011	£500.00
Eldon Allotments Site	South of the Pastures	2013 (Title Registered)	£13000.00	£13000.00	N/A	£13,000.00
Metal Field gate	Eldon Allotments Site Provided following opencast restoration	2010	Unknown	£500.00 (est.)	N/A	£800.00
Metal Field Gate and Kissing Gate	Adjacent No. 1 Pasture Row. Provided by British Coal following Opencast restoration	2010	Unknown	£1000.00 (est.)	N/A	£1000.00
Former Playground	West of Pasture Rows	2014 (Title Registered)	£6,000	£6,000	N/A	£6,000**
Part of former playground	West of Pasture Rows	2016 (Title Registered)	£6,000	£6,000	N/A	£6,000**
Fencing of Part of former playground	West of Pasture Rows	2017 and 2018	£1582.00	£1582	2028	£2000.00
Kissing gate & small gate	West of Pasture Rows	2020	£370.00	£370.00	2030	£600.00
Laptop	Held by Clerk	2017	£645	£645	2025	£700
Stiles/gates	Office Row	2019	£360	£360	2025	£500
Noticeboard (Replaces previous noticeboard)	Eldon Bank	2022	£2000	£2000	2035	£2000
Resin Bound Path and compacted path	Gateway Area	2009/2010	Unknown – est. £10,000	Unknown – Est. £10,00	2030	£15,000.00
					Total	£65500.00***

Gateway items provided under grant obtained by Eldon Community Partnership – Parish Council has assumed responsibility for maintenance, upkeep and insurance.

**Not included on annual return - classed by Auditors as not purchased under accounting rules.

***For insurance purposes figures excludes land holdings

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.

**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 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.



**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

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.

Eldon 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:	£21,271
Total annual gross expenditure for the authority 2022/23:	£17,829

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 **£200 +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	I confirm that this Certificate of Exemption was approved by this authority on this date:	13/06/2023
[signature]	07/06/2023		
Signed by Chairman	Date	as recorded in minute reference:	
[signature]	13/06/2023	D34/23(b)	

Generic email address of Authority: eldonpc@btinternet.com

Telephone number: 01388710737

*Published web address: www.eldon.parish.durham.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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

Eldon 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.	✓		
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).*	✓		

O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken: 27/05/2023

Name of person who carried out the internal audit: GEORGE LESLIE OLIVER

Signature of person who carried out the internal audit: G L O

Date: 27/05/2023

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

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

*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: 13/06/2023

and recorded as minute reference: D34/23 (c)(i)

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

Chairman

Clerk

Information required by the Transparency Code *(not part of the Annual Governance Statement)*	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	✓	

www.eldon.parish.durham.gov.uk

Section 2 – Accounting Statements 2022/23 for

ENTER NAME OF AUTHORITY: Eldon Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	41,256	41,112	*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	11,903	11,778	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	2,533	9,493	*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	3,519	3,819	*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	11,061	14,010	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	41,112	44,554	*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	41,112	44,554	*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	43,737	65,500	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

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

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

SIGNATURE REQUIRED

Date 07/06/2023

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

13/06/2023

as recorded in minute reference:

D34/23(c)(ii) MINUTE REFERENCE

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

SIGNATURE REQUIRED