

PIDDINGTON & WHEELER END PARISH COUNCIL

Clerk: Mrs H Glasgow, PO BOX 1617, High Wycombe, Bucks, HP12 9FT. **Tel:** 01494 437111

To all Members of the Council

**You are invited to attend the Parish Council Meeting in Piddington Village Hall
Tuesday 9th May 2023 following the Annual Meeting of Parish Council**

MEMBERS OF THE PUBLIC AND PRESS ARE INVITED TO ATTEND

PUBLIC AND BUCKINGHAMSHIRE COUNCILLORS QUESTION TIME

AGENDA

- 1) Attendance and acceptance of apologies for absence.
- 2) Declaration of disclosable pecuniary interests relating to items on the Agenda.
- 3) Minutes - To confirm the Minutes of the April 2023 Meeting.
- 4) Clerks Report and Correspondence.
- 5) Finance -
 - 5.1 Approval of the invoices submitted.
 - 5.2 Renewal of the Parish Councils Insurance.
- 6) Audit –
 - 6.1 To receive the Internal Audit Report
 - 6.2 Consider the Annual Governance Statement
 - 6.3 Sign off the accounts Year Ending 31st March 2023
- 7) Planning Applications

Ref 23/05846/FUL - Denham Cottages Bullocks Farm Lane Wheeler End Buckinghamshire -
APPLICATION FOR: Householder application for construction of part single, part two storey side/rear extension.

- 8) Members Questions and Statements.
- 9) Date of next meeting – **Tuesday 13th June 2023, Piddington Village Hall.**

Hayley Glasgow, Clerk

04.05.2023

APPENDIX 1

Clerks Report

1. The VAT return has been completed and submitted.
2. Year End Financial Accounts complete.
3. The Year End documents have been reviewed by the Internal Auditor and all files are kept to a very satisfactory standard.
4. Received a complaint about speeding on the A40. Contacted the Community Speed Watch Officer re the possibility of ad hoc speed checks.
5. We have received the 1st half of the precept payment.
6. Risk Assessment completed.
7. Asset Register completed.
8. Updated the website and facebook page.
9. Completed the previous online payments.
10. Checked the AED unit.

Correspondence Received - If Councillors would like a copy of any of the documents listed below please advise the clerk

1. Buckinghamshire Council - Walk this May - Take part in National Walking Month
2. Honeybee Swarms
3. Berks, Bucks and Oxford wildlife
4. Bucks households urged not to miss out on energy bill discounts
5. Proposed Closure of The Mary Towerton School
6. New early bird trial gives free bus pass holders even more freedom
7. Police & Crime Bulletin Apr '23 - Crimefighters: More visible policing
8. An update from Martin Tett, Leader of Buckinghamshire Council
9. Bucks Tree Mission flourishes with more than 145,000 trees pl
10. Best of British business celebrated as the first King's Awards for Enterprise recipients revealed
11. Have your say on the vision and objectives for development and transport in Buckinghamshire
12. Chiltern Conservation Board
13. Council sells unused land for affordable homes development
14. Council has a new tool in the fight against potholes

Minutes of the Parish Council Meeting of Piddington & Wheeler End Parish Council held in Piddington Village Hall on Tuesday 11th April 2023 at 7.30pm

Attendance - Chairman - Mr S Digby, Mr P Brown, Cllrs Mr J Smith, Mr T Willett.

Buckinghamshire Councillor – Cllr D Hayday.

Clerk – Mrs H Glasgow.

Members of the public: 0.

282.1 Public & Buckinghamshire Councillor Questions

Cllr Hayday reported that Buckinghamshire Highways has started a new partnership programme. Residents are encouraged to continue to report issues via fixmystreet, either on the app or online at www.fixmystreet.com.

Cllr Willet will liaise with residents re the northern track on Wheeler End Common. There may be funding available from the community board for the installation of gates or posts.

282.2 Attendance and acceptance of apologies for absence.

Apologies received from Cllr May, Cllr Day, Cllr Pitcher. Buckinghamshire Councillor O Hayday.

282.3 Declaration of disclosable pecuniary interests relating to items on the agenda.

None.

282.4 To confirm the Minutes of the March 2023 Meeting.

Council confirmed the minutes to be a true and accurate record. The Chairman signed the minutes.

282.5 Clerk's report and Correspondence.

Clerks Report

1. As agreed, accepted the quotation from Elizabeth Stillman for the shrub maintenance.
2. Appeal Notification received: 20/08498/FUL - Huckenden Farm Cadmore End Common Road Wheeler End Buckinghamshire – Refusal of permission.
3. The VAT return has been completed.
4. A reminder issued from NALC - Councillors must be physically present at meetings to be marked as present, to participate in debate, to participate in voting and to contribute toward the quoracy count – there are no exceptions.
5. Piddington Village Hall – Coronation Celebration – Saturday 6th May 2023
6. Wheeler End – Coronation Celebration - Sunday 7 May at 2.00PM
Wheeler End Common Coronation Party – full details soon. There will be a bouncy castle, hopefully a face painter and family fun and games.
7. Started work on the year end documents.
8. Completed the insurance information forms.
9. Updated the website and facebook page.
10. Completed the previous online payments.
11. Checked the AED unit.

Correspondence Received - If Councillors would like a copy of any of the documents listed below please advise the clerk

1. An update from Martin Tett, Leader of Buckinghamshire Council
2. The Buckinghamshire School Awards
3. Police & Crime Bulletin Mar '23 - £105k for community groups and more...

4. News for Town and Parish Councils from Buckinghamshire Council
5. Vision for future of Buckinghamshire libraries is agreed
6. Buckinghamshire Settlement Review 2023
7. Council workshop aims to open up opportunities for local school students
8. Be a Better Biker is back for 2023!
9. New parking charges to come in across Buckinghamshire
10. New partnership is designed to further improve Buckinghamshire's highways
11. Town and Parish Councils - briefing note from Cabinet Member Cllr Steven Broadbent

282.6 Finances

i. Approval of the income and expenditure April 23

Clerks Salary	£602.88	
BC Pension	£243.97	
HMRC	£156.03	
Expenses	£9.00	Fuel
TBS Hygiene	£64.80	Environmental Waste
TBS Hygiene	£81.00	Environmental Waste
Parish Council Website	£500.00	Annual Hosting Package
Buckland Landscapes	£465.50	Grass Cutting
Income	£0.00	
Opening Balance 31/02/23	£17,162.16	
Less approved Expenditure	£0.00	
Less Banking Charge	£0.00	
Total as at 05/04/2023	£17,162.16	

ii. Expenditure against Budget Report

The Clerk produced the expenditure against budget report prior to the meeting. Council ended the year £500 over budget, this was due to the unexpected expenditure on play equipment.

iii. To note the VAT Return

The Parish Council noted the VAT return of £2596.69.

282.7 To note the asset register

The asset register has been updated to include the new play equipment. The Parish Council agreed the asset register.

282.8 To note the Risk Assessment

The Parish Council agreed the risk assessment.

282.9 Update re the Coronation Celebration's - 6th May & 7th May 2023

The Wheeler End Common celebration will be on Sunday 7th May and will take place on the common. There is a possibility of live music. Details will be provided via social media and leaflets. There will be a celebration on Saturday 6th May in Piddington Village Hall. An application for funding has been submitted to the community board for a 75inch TV in Piddington Village Hall. It is hoped that the TV can be purchased in time for the Coronation and this can be shown live in the Village Hall.

282.10 To consider any new Planning Applications.

Horizon Piddington Lane Piddington Buckinghamshire HP14 3BD

APPLICATION FOR: Householder application for construction of single storey rear extension to form garden room with steps (part retrospective).

No objection.

282.11 Members Questions and Statements.

The Clerk will provide Cllr Willett with the contact for the website re new photos.

Cllr Digby reported that the 40mph signs found during the litter pick have not yet been removed. Cllr Digby will report this on fixmystreet.

Piddington Lane street cleaning hasn't taken place yet. This will be reported again on fixmystreet.

282.12 Date of next meeting (Annual Parish Meeting, Annual Parish Council Meeting and normal meeting) –
Tuesday 9th May 2023 Piddington Village Hall.

The Chairman closed the meeting at – 20.06.

Signed..... Dated.....

Income and Expenditure Report May 2023

Payment	Expenditure	Subtotal	VAT	Total	Budget	Description
bacs	Mrs H Glasgow - Clerks Salary	£ 602.88	£ -	£ 602.88	1	Clerks salary
bacs	BC pension for Mrs Glasgow	£ 232.81	£ -	£ 232.81	1	BC Pension
bacs	HMRC	£ 156.03	£ -	£ 156.03	1	HMRC
bacs	Mrs H Glasgow - Clerks expenses	£ 46.68	£ -	£ 46.68	2	Fuel / Webroot
bacs	TBS Hygiene	£ 54.00	£ 10.80	£ 64.80	16	Environmental Waste
bacs	Autumn Cottage	£ 91.67	£ 18.33	£ 110.00	2	Internal Audit
bacs	JSG Handyman and Plumbing	£ 45.00	£ -	£ 45.00	12	Repair lock on noticeboard
bacs	BMKALC	£ 95.42	£ -	£ 95.42	11	Subscriptions
	Total Expenditure (bacs)	£ 1,324.49	£ 29.13	£ 1,353.62		
Debited	HSBC	£ 5.00	£ -	£ 5.00	17	Banking charge
	Total Expenditure (bacs & debited)	£ 1,329.49	£ 29.13	£ 1,358.62		

Income

1st half of precept	£ 13,118.45	£ -	£ 13,118.45
Total Income	£ 13,118.45	£ -	£ 13,118.45

HSBC Account Statement of Account
 Total as at 05/04/23 £ 17,162.16

Less approved expenditure £ 2,128.18 Expenditure agreed at previous meeting
 Income £ 13,118.45

Total as at 03/05/2023 £ 28,152.43

Unpresented cheques £ -

Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The Annual Internal Audit Report **must** be completed by the authority's internal auditor.
 - Sections 1 and 2 **must** be completed and approved by the authority.
 - Section 3 is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be **approved by the authority and properly initialled**.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2022/23

PIDDINGTON AND WHEELER END PARISH COUNCIL
 WWW.PIDDINGTONANDWHEELEREND.ORG.UK

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
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.			✓

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

02/05/2023

Name of person who carried out the internal audit

LUCY STUPPLES

Signature of person who carried out the internal audit



Date

02/05/2023

***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).**

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

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

*Please provide explanations to the external auditor on a separate sheet for each ‘No’ response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

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

and recorded as minute reference:

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

Chairman

Clerk

www.piddingtonandwheelerend.org.uk

Section 2 – Accounting Statements 2022/23 for

PIDDINGTON AND WHEELER END PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	23,066	24,410	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	24,189	24,988	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4885	1636	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	11,303	11,989	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	16,429	21,882	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	24,410	17,162	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	24,410	17,162	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	44,491	44,491	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

Date

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

as recorded in minute reference:

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

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

In respect of

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date



Cllr S Digby
Piddington and Wheeler End Parish Council
PO Box 1617
High Wycombe
HP12 9FT

2 May 2023

Dear Cllr Digby,

I have undertaken the internal audit of the accounts for Piddington and Wheeler End Parish Council for the year ending 31 March 2023. As part of the review process I have scrutinised the internal control procedures for the following areas:

- Maintenance of appropriate accounting records, using the correct accounting basis;
- Authorisation of payments plus associated record keeping;
- Risk management;
- Budgetary process;
- Payroll and HMRC reporting procedures;
- Maintenance of asset register;
- Bank reconciliations.

After completing the internal audit, I can advise that in my view, the accounts and other records are kept to a very satisfactory standard and there are no major concerns to report.

Your sincerely,

A handwritten signature in blue ink, appearing to read "Lucy Stupples".

Lucy Stupples

Piddington & Wheeler End Parish Council
Receipts and Payments Account for the Year Ended 31st March 2022

	Year Ending 31.03.22	Year Ending 3.03.23
Receipts		
Precept	£ 24,189.30	£ 24,987.54
Council Tax Support Grant	£ -	£ -
Interest	£ -	£ -
HM Customs	£ 3,440.50	£1,236.21
Allotment Income	£ 445.00	£390.00
BCC Right of way	£ -	£ -
Community Infrastructure Levy	£ -	£ -
Other	£ 1,000.00	£ 10.00
Total income	£ 29,074.80	£ 26,623.75
Payments		
Clerks salary, pension	£ 11,302.61	£ 11,993.95
Administration	£ 1,802.25	£ 1,744.04
Insurance	£ 830.05	£ 997.34
Audits (internal & external)	£ 283.33	£ 283.33
Recreation Grounds Maint/insp/rent/waste bins	£ 952.00	£ 953.99
Installation of play equipment / benches / mirrors / proj	£ 44.50	£ 6,898.91
Grass cutting / best kept village /planting	£ 4,024.13	£ 4,942.95
Maintenance of bus shelter / noticeboards / disabled b.	£ 267.77	£ -
Hire of village hall	£ -	£ 200.00
Subscriptions	£ 254.31	£ 242.23
Allotment	£ 1,785.00	£ -
Donations	£ 927.00	£ 792.00
Chiltern Society Rights of Way clearance / other works	£ 438.80	£ 438.80
Wheeler End War Memorial restoration / maintenance	£ 290.00	£ 75.00
Elections	£ 108.30	£ -
Chippis Hill	£ 3,050.00	£ 1,300.00
Clearance of drains	£ -	£ -
Litter pickers / wheelie bin stickers	£ -	£ -
Piddington/ Wheeler End Street Party	£ -	£ -
Community Cop Card Scheme	£ -	£ -
Weed killing	£ -	£ -
AED	£ 108.90	£ -
Highways	£ -	£ 412.00
VAT on purchases	£ 1,262.50	£ 2,596.69
Buckinghamshire Council	£ -	£ -
Total Expenditure	£ 27,731.45	£ 33,871.23
Cumulative Fund		
Opening Balance	£ 23,066.29	£ 24,409.64
Income	£ 29,074.80	£ 26,623.75
Total Income	£ 52,141.09	£ 51,033.39
Expenditure	£ 27,731.45	£ 33,871.23
Balance not allocated	£ 24,409.64	£ 17,162.16
Represented by:		
Current account	£ 24,409.64	£ 17,162.16
		£ 0.00

Signed: (Chairman)
09.05.23

Signed: (Clerk)
09.05.23

PIDDINGTON & WHEELER END PARISH COUNCIL

Bank Reconciliation as at 31.3.2023 prepared by Mrs Hayley Glasgow

Balances as per bank statements

HSBC Current Account	17,162.16
Less unpresented cheques	0.00
Total	17,162.16

Balance agrees with receipts and payments account.

Receipts & Payments Book

Opening Balance	24,409.64
Add: Receipts in the year (income)	26,623.75
Less: Payments in the year (expenditure)	33,871.23

**Closing balance as per receipts and payments book
as at 31st March 2023** **17,162.16**

Hayley Glasgow, Clerk & RFO

Explanation of variances – pro forma

Name of smaller authority: **Piddington and Wharfedale Parish Council**
 County and local authority: **West Yorkshire**
 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);
 • below 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 falls below twice the annual precept/rates & levies value (Box 2).

	2021/22	2022/23	Variance	Variance	Explanation	
	£	£	£	%	Required?	
1 Balances Brought Forward	23,088	24,110			Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
2 Precept or Rates and Levies	24,189	24,888	799	3.30%	NO	
3 Total Other Receipts	4,355	1,64	-3,749	66.51%	YES	Explanation of % variance from FY opening balance not required - Balance brought forward does not agree, query this
4 Staff Costs	11,303	11,28	698	6.07%	NO	of £2013 17 plus the 2021 VAT payment of £1427.33. In 2021 the Parish Council received a one of donation of £1000 from Thames Water for the allotments. There was also a reduction in allotment income.
5 Loan Interest/Capital Repayment	0	1	0	0.00%	NO	
6 All Other Payments	18,429	21,82	5,453	33.19%	YES	The Parish Council spent £4900.00 on equipment for the play area. The other rise in costs are associated with inflation.
7 Balances Carried Forward	24,462	17,13			NO	VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	24,410	17,16			NO	VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	44,491	44,46	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