

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.

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

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.

Horton 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: £14,645

Total annual gross expenditure for the authority 2023/24: £18,871

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

13/06/24

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

13/06/24

Signed by Chair



Date

13/06/24

as recorded in minute reference:

4221

Generic email address of Authority

hortonparishclerk@gmail.com

Telephone number

07773307901

*Published web address

www.hortonparishcouncil.org.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.

Annual Internal Audit Report 2023/24

Horton Parish Council

www.hortonparishcouncil.org.uk

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			✓
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.			✓

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

19 MAY 2024

Name of person who carried out the internal audit

DAVID IRELAND

Signature of person who carried out the internal audit

[Handwritten Signature]

Date

15th MAY 24

*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:

Horton 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.	✓		<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
			✓

*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:

13/06/2024

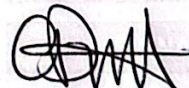
and recorded as minute reference:

4221

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
✓	

www.hortonparishcouncil.org.uk

BY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

Horton Parish Council

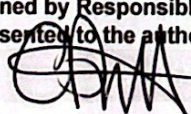
	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	28,763	29,290	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	14,000	14,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	25,542	645	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	3,428	4,201	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	35,587	14,669	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	29,290	25,065	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	29,290	25,065	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	65,804	70,472	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 exclude any Trust transactions.

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.

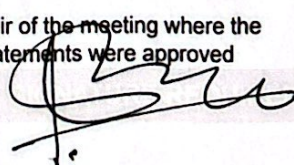
Signed by Responsible Financial Officer before being presented to the authority for approval


Date 13/06/2024

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

13/06/2024
as recorded in minute reference:

4221
Signed by Chair of the meeting where the Accounting Statements were approved



Explanation of variances – pro forma

Name of smaller authority: **Horton 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 or where the variance is 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	28,763	29,280					
2 Precept or Rates and Levies	14,000	14,000	0	0.00%	NO		
3 Total Other Receipts	25,542	645	-24,897	97.47%	YES		No grant funding or CIL monies received in this financial year.
4 Staff Costs	3,428	4,201	773	22.55%	YES		The clerks contract has been altered to include an additional hours work per week (from 5 hours to 6 hours per week = 52 hours additional work) and payrise in line with NALC's pay agreement.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	35,587	14,659	-20,918	58.78%	YES		A reduction in payment due to no significant projects within the parish undertaken this financial year.
7 Balances Carried Forward	29,280	25,065				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	29,280	25,065				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	65,804	70,472	4,668	7.09%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

HORTON PARISH COUNCIL
Income & Expenditure 2023/24

Expenditure	Date	Detail	Q No	Salary	Expenses/ Admin	Insurance	Subscriptions/ Training	Hall Hire	Grants	Gross Contingencies/Inurances	Playground	Website	Payroll	Elctrcs	Misc	VAT	Gross Total
	13-Apr-23	Heena Batar	845						£55.99								£55.99
	13-Apr-23	C Duff	846		£22.93												£22.93
	18-May-23	C Duff	847	£713.34	£24.78												£738.12
	18-May-23	A. G. Mather	848					£19.50									£19.50
	05-Jun-23	Elan City Ltd	850			£1,038.13									£4,500.00		£5,538.13
	05-Jun-23	M. L. Headman - Unpresented	851							£750.00							£750.00
	13-Jul-23	C Duff	852	£713.34	£39.40												£752.74
	13-Jul-23	R. Buxter	853		£33.81												£33.81
	13-Jul-23	P. Babington	854		£18.00												£18.00
	13-Jul-23	M. Schmidt	856		£18.00												£18.00
	13-Jul-23	J. Lyzell	857		£18.00												£18.00
	13-Jul-23	A. Johnson	858		£18.00												£18.00
	13-Jul-23	D. Johnson	859		£18.00												£18.00
	24-Aug-23	Mesa Printing	860		£18.00												£18.00
	02-Sep-23	M. F. Saliman	862		£116.50			£750.50		£750.00	£110.00					£22.00	£1,750.50
	02-Sep-23	The Pak Inspection Company	863						£201.71							£40.34	£242.05
	14-Sep-23	C Duff	865	£713.34	£39.60												£752.94
	14-Sep-23	SALC	866				£95.00										£95.00
	14-Sep-23	VOIP	868														
	14-Sep-23	VOIP	869														
	28-Sep-23	Netville	868							£140.00						£11.13	£140.00
	05-Oct-23	St Pauls Church	870						£55.75								£55.75
	05-Oct-23	VOID	871						£40.00								£40.00
	26-Nov-23	VOID	872														
	09-Nov-23	C Duff	873	£327.78	£76.40												£403.18
	09-Nov-23	C Duff	874	£395.35	£19.43												£414.78
	09-Nov-23	B. Mawley	876		£18.00												£18.00
	09-Nov-23	A. Wainor	878		£20.00												£20.00
	09-Nov-23	SALC	877				£298.78										£298.78
	09-Nov-23	Prk L. Liffaphin	878		£710.00												£710.00
	09-Nov-23	DJ. Broome Electrical	879														
	09-Nov-23	C Duff (to pay HMRC bill)	881														
	22-Nov-23	London Health	882						£750.00								£750.00
	11-Jan-24	D. White	883	£713.34	£19.63						£2,163.60						£2,896.57
	11-Jan-24	GB Sport	884														
	11-Jan-24	M. F. Saliman	885														
	11-Jan-24	London Health	887														
	11-Jan-24	SSE	887										£144.00				£144.00
	11-Jan-24	GD Spillar	888							£125.00							£125.00
	19-Jan-24	ICO	889		£35.00												£35.00
	08-Feb-24	TEEC	889														
	08-Feb-24	Robert Mulholland	890		£18.00							£264.00					£282.00
	08-Feb-24	D. Kay Newman	891														
	14-Mar-24	D. White	892		£35.26												£35.26
	14-Mar-24	SSE	893														
		Total Expenditure		£4,500.78	£833.38	£1,038.13	£393.79	£210.00	£1,113.45	£1,425.00	£2,212.60	£264.00	£144.00	£32.84	£6,300.33	£11,153.25	£18,870.84


	Current Account	Reserve Account	Total
Cash Book Brought fwd	£24,226.66	£5,093.28	£29,319.93
Total Income	£14,000.00		£14,000.00
Less Total Expenditure	£18,870.84	£68.02	£18,938.88
Cash Book Closing Balance	£10,922.82	£5,131.21	£26,054.03

Income	Current Account	Reserve Account
24/04/2023	SSDC - Principl	£14,000.00
26/04/2023	HMRC - VAT	£576.96
31/05/2023	Interest	£3.95
31/05/2023	Interest	£4.92
31/07/2023	Interest	£5.71
31/08/2023	Interest	£6.05
28/09/2023	Interest	£6.66
30/10/2023	Interest	£8.48
30/11/2023	Interest	£8.08
31/01/2024	Interest	£8.70
28/02/2024	Interest	£9.90
28/02/2024	Interest	£9.70
	Total Income	£14,678.80
		£14,644.98

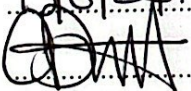
Income in excess of Expenditure -£4,225.66

**SUMMARY RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

2022/23	RECEIPTS	2023/24
22.16	INTEREST	68.02
14,000.00	PRECEPT	14,000.00
13,184.00	GRANTS	0.00
7,355.21	VAT REFUND	576.96
0.00	HORTON PLAYING FIELD PROJECT	0.00
4,980.76	CIL PAYMENT	0.00
<u>39,542.13</u>	TOTAL RECEIPTS	<u>14,644.98</u>
	PAYMENTS	
564.50	EXPENSES/ADMIN	608.38
992.41	INSURANCE	1,036.12
185.00	HALL HIRE	270.00
3,427.60	CLERKS SALARY	4,200.78
200.00	AUDIT	210.00
232.27	SUBSCRIPTIONS/TRAINING	393.79
240.00	WEBSITE	264.00
440.00	S179 PAYMENTS (GRANTS)	1,513.45
22,721.17	PLAYGROUND	2,273.60
1,901.00	GRASS CUTTING/MAINTENANCE	1,425.00
120.00	PAYROLL	144.00
0.00	ELECTRIC	32.94
2,698.19	MISC	5,300.33
5,292.90	VAT	1,163.25
0.00	ICO	35.00
<u>39,015.04</u>	TOTAL PAYMENTS	<u>18,870.64</u>
<u>527.09</u>	NET INCOME / (LOSS)	<u>-4,225.66</u>

Chairman 

Date 13/6/24

RFO 

Date 13/6/24

HORTON PARISH COUNCIL

CASHBOOK RECONCILIATION AND BANK RECONCILIATION AS AT 31st MARCH 2024

CASHBOOK'S BROUGHT FORWARD BALANCE 1st APRIL 2023

ADD: RECEIPTS

LESS: PAYMENTS

Current	Reserve	Total
£24,226.64	£5,063.29	£29,289.93
£14,576.96	£68.02	£14,644.98
£18,870.64		£18,870.64
£19,932.96	£5,131.31	£25,064.27

CASHBOOK'S BALANCE CARRIED FORWARD 31st MARCH 2024

BANK RECONCILIATION AS AT 31st MARCH 2024

Per Statement

LESS UNPRESENTED CHEQUES

PLUS UNCLEARED LODGMENTS

PER CASH BOOK'S

Current	Reserve	Total
£20,492.96	£5,131.31	£25,624.27
£560.00	£0.00	£560.00
£0.00	£0.00	£0.00
£19,932.96	£5,131.31	£25,064.27

Signed.....
(Chairman)

Date: 13/6/24.

Signed.....
(Responsible Financial Officer)

Date: 13/6/24.

Bank reconciliation

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority:

County area (local councils and parish meetings only):

Financial year ending 31 March 2023

Prepared by (Name and Role):

Date: 06/05/2024

	£	£
Balance per bank statements as at 31/3/24:		
Current	20,492.96	
Reserve	<u>5,131.31</u>	
		25,624.27
Petty cash float (if applicable)		0.00
Less: any unpresented cheques as at 31/3/23 (enter these as negative numbers)		
851	(250.00)	
891	<u>(310.00)</u>	
		(560.00)
Add: any un-banked cash as at 31/3/23		
None	<u>0.00</u>	
		0.00
Current	19,932.96	
Reserve	<u>5,131.31</u>	
Net balances as at 31/3/23 (Box 8)		<u><u>25,064.27</u></u>

HORTON PARISH COUNCIL

**SUPPORTING STATEMENT/NOTES TO THE RECEIPTS AND PAYMENTS
YEAR ENDING 31st MARCH 2024**

Assets		£1,237
	Defibrillator	£67
	Computer Equipment	£380
	Concrete Plinth for Bench	£280
	Laptop	£69
	Photocopier/Scanner	£4,225
	Bus Shelter	£354
	Noticeboard (bus shelter)	£3,221
	Five Seats (+ Replacement Bench)	£425
	Various Gates and Fences	£69
	Printer	£5,286
	Group Swing	£392
	Goals furthest from entrance	£50
	Gate and Posts	£1,236
	Spring Rider	£6,798
	Rebound Wall	£1,220
	Pedestrian Gate	£4,959
	Carousel 4	£8,235
	Adventure Trail	£5,239
	Outdoor Gym Equipment	£1,000
	Stegosaurus Sit IN Springer	£18,115
	Play Equipment incl. Skate Park	£38
	Reflective Vests (purchase price)	£901
	Village Gateway Stones	£636
	Five Dial Fingerpost	£167
	Commemorative Plaque	£285
	Memorial Stone	£87
	Directional sign (Village Hall)	£15
	Mobile Phone	£48
	Playing Field Sign	£771
	Seating at Playing Field	£65,804
	Asset Value 31st March 2023	

Movements during the year:

Total Loss **£0**

Total Add. Assets **£4,667**
Please Note: Payment of £750 for another defib - The PC bought this for the Village Hall and is now their responsibility therefore I have not classed this as a PC asset.
£4,667

New Total **£70,472**

Borrowings

At the close of business on 31 March 2024 there was one loan outstanding to the Council to the value of £0.00.

Leases

At the year end there were no leases in operation

Debts outstanding

A debt of £1,163.25 in VAT is outstanding and due to the Council for the year of 2023/2024. A VAT reclaim has been submitted (May 2024) and is awaiting funds from HMRC.

Assets For 2024 Opening

Defibrillator	£1,237
Computer Equipment	£67
Concrete Plinth for Bench	£380
Laptop	£280
Photocopier/Scanner	£69
Bus Shelter	£4,225
Noticeboard (bus shelter)	£354
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Memorial Stone	£285
Directional sign (Village Hall)	£87
Mobile Phone	£15
Playing Field Sign	£48
Seating at Playing Field	£771
SID	£4,667
Asset Value 31st March 2023	£70,472

SUPPORTING NOTES ATTACHED TO THE RECEIPTS AND PAYMENTS ACCOUNT

ASSETS

Please refer to next worksheet

BORROWINGS

There was no borrowing during the year

TENANCIES

No new tenancies were entered into

S.137 PAYMENTS

The limit for the Council

in the year of account was 691 @ £9.93 £ 6,861.63

Signed.....
(Chairman)
Date.. 13/6/24.....

Signed.....
(Responsible Financial Officer)
Date.. 13/6/24.....