

Seamer (Scarborough) Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2023

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

<p>1. The audit of accounts for Seamer (Scarborough) Parish Council for the year ended 31 March 2023 has been completed and the accounts have been published.</p> <p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Seamer (Scarborough) Parish Council on application to:</p> <p>(a) <u>ANNA JEWINGS</u> <u>CLERK AND RESPONSIBLE FINANCIAL OFFICER</u> <u>PO BOX 512</u> <u>SCARBOROUGH YO11 9GH</u></p> <p>(b) <u>BY APPOINTMENT</u></p> <p>3. Copies will be provided to any person on payment of £ <u>5</u> (c) for each copy of the Annual Governance & Accountability Return.</p> <p>Announcement made by: (d) <u>ANNA JEWINGS</u> <u>CLERK & RFO</u></p> <p>Date of announcement: (e) <u>10/08/2023</u></p>	<p>Notes</p> <p>This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.</p> <p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p> <p>(c) Insert a reasonable sum for copying costs</p> <p>(d) Insert the name and position of person placing the notice</p> <p>(e) Insert the date of placing of the notice</p>
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Section 3 - External Auditor's Report and Certificate 2022/23

In respect of **Seamer (Scarborough) Parish Council – NY0491**

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

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

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

None.

3 External auditor certificate 2022/23

We 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.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

28/07/2023

Section 2 – Accounting Statements 2022/23 for

SEAMER PARISH COUNCIL (Scarborough, North Yorkshire)

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	76,791	80,794	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	21,000	21,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	39,752	38,253	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	8,959	16,780	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	47,790	94,761	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	80,794	28,506	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	80,794	28,506	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	1,109,078	1,249,754	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 15/04/2023

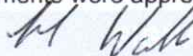
I confirm that these Accounting Statements were approved by this authority on this date:

09/05/2023

as recorded in minute reference:

39(d)(ii)

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



Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

SEAMER PARISH COUNCIL (Scarborough, North Yorkshire)

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.
			✓	

***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:

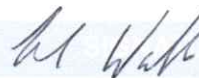
09/05/2023

and recorded as minute reference:

39(c)

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

Chairman



Clerk



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Annual Internal Audit Report 2022/23

SEAMER PARISH COUNCIL (Scarborough, North Yorkshire)

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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.			✓

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
26/04/2023

Name of person who carried out the internal audit
Sam Popper TPA

Signature of person who carried out the internal audit



Date 26/04/2023

*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).

Explanation of variances – pro forma

Name of smaller authority: **SEAMER PARISH COUNCIL**

County area (local councils and North 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);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	76,791	80,794				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	21,000	21,000	0	0.00%	NO		
3 Total Other Receipts	39,752	38,253	-1,499	3.77%	NO		
4 Staff Costs	8,959	16,780	7,821	87.30%	YES		£4,485 (at 2021/22 pay rate) Clerk & RFO's hours increased average 15 to average 22.5 hours per week on a permanent basis backdated to 1 January 2022* (Minute 20 of 12 April 2022). £1,121 back pay January to March 2022* paid April 2022, for which £1,000 had been earmarked in reserves (Minutes 114(a) of 26 January 2022 and 92(b)(ii)(1) of 9 August 2022). £ 970 increase in Employer's NIC as above HMRC 16 hours per week threshold. £1,170 annual pay award.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	47,790	94,761	46,971	98.29%	YES		£20,342 (£16,858 projects commenced/reserves earmarked in 2021/22, CfI & completed in 2022/23 + VAT); £ 6,768 Vehicle Activated Signs (Mins 28(b)(ii)&(iii), 10/08/2021 - 92(b)(ii)(5)&(6), 09/08/2022). £ 8,950 (£10,950 - Grant) Outdoor Gym Equipment (Mins 149(i), 08/03/2022 - 92(b)(ii)(4), 09/08/2022). £ 1,440 Community Fund: Youth Centre Insulation (Mins 66(c)(i), 12/10/2021 - 155(c)(ii), 13/12/2022). £32,248 (£26,870 + £5,378 VAT) investment from reserves in improvements to parks and open spaces: £12,552 (£10,460 + £2,092 VAT) 2nd Outdoor Gym (Mins 122(b), 11/10/2022 - 192(c)(i), 14/02/2023). £ 7,968 (£ 6,640 + £1,328 VAT) Footpath Improvements (Mins 121(a), 11/10/2022 & 136(a)(i)(1), 08/11/2022). £ 2,194 (£ 1,825 + £ 369 VAT) Roundabout (Mins 121(b)(i)&(iii), 11/10/2022 & 136(a)(i)(1), 08/11/2022). £ 6,150 (£ 5,125 + £1,025 VAT) Noticeboards (Mins 43(ii), 18/05/2022 and 155(b)(ii)&(viii), 13/12/2022). £ 3,384 (£ 2,820 + £ 564 VAT) Guardrail (Mins 141(a)(i), 08/11/2022 and 192(b)(i), 14/02/2023).
7 Balances Carried Forward	80,794	28,506			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	80,794	28,506				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,109,078	1,249,754	140,676	12.68%	YES		£57,000 Property & Land professional valuation. £26,502 Outdoor Gym Equipment. £ 6,768 Vehicle Activated Signs & Mountings. £ 1,541 Other Contents, including valuation for insurance of Chairman's Badge of Office. £ 2,820 Guardrail. £ 5,125 Noticeboards. £ 400 Road Grit Blins. £ 600 Chain Fence. Less: £80 Miscellaneous.
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 6 (CAPITAL PLUS INTEREST PAYMENT)



SEAMER PARISH COUNCIL

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Accounts 2022-2023

TOTAL BALANCES: 1 APRIL

2021-2022	2022-2023
76,791.22	80,793.69

CURRENT ACCOUNT

Balance: 1 April

2021-2022	2022-2023
76,791.22	80,793.69

RECEIPTS	2021-2022	2022-2023
Precept	21,000.00	21,000.00
Model Agreement	3,711.60	3,819.24
Land Rents	12,518.00	8,026.00
Allotment Rents	2,484.49	2,490.51
Seamer Sports Assoc	1,000.00	1,000.00
Youth Centre	1,000.00	1,000.00
Old School House Rent	9,000.00	9,000.00
Guide Adverts	0.00	-119.75
Miscellaneous	5,019.19	6,000.00
NYCC Grounds Maintenance	1,446.20	1,446.20
VAT Recovered	3,572.86	5,591.44
TOTALS	60,752.34	59,253.64

PAYMENTS	2021-2022	2022-2023
ADMINISTRATION		
Clerk Salary	7,671.43	12,738.44
Clerk Car Allowance	217.52	419.16
Broadband/Phone	0.00	0.00
Clerk Office Allowance	150.00	157.50
TAX and NIC	1,705.98	4,526.18
Training	0.00	148.69
Gratuity/Pension Contributions	0.00	0.00
Administration - Sub Total	9,744.93	17,989.97

ESTABLISHMENT	2021-2022	2022-2023
Office Equipment	217.21	333.38
Stationery Mags Misc	254.76	118.49
Office Printer Inks	22.78	70.87
Postage	96.15	92.87
Chairman's Allowance	110.00	110.00
Insurance	2,289.78	2,461.26
Audit Fee	480.00	480.00
Members' Expenses	0.00	0.00
Members' Printer Inks	147.15	145.47
Members' Conference	73.75	0.00
Legal Fees	812.00	0.00
Advertisements	0.00	0.00
YLCA Subs	823.00	837.00
Community Grant	6,677.32	8,060.20
Subscriptions	35.00	35.00
Parish Guide & Annual Report	0.00	0.00
Establishment - Sub Total	12,038.90	12,744.54

PAYMENTS	2021-2022	2022-2023
LAND & PROPERTY		
Market Rent Evaluation	200.00	320.00
Old School/House		
Repairs/Improvements	7,207.00	200.00
Tower Estates Management	1,080.00	1,080.00
Memorial Hall		
Hire of Hall	120.00	205.00
Crossgates Comm Ctre		
Hire of Room	62.00	146.50
Agricultural Land		
Allotments - water rates	759.19	1,436.05
Allotments Maintenance	2,422.24	649.00
The Green		
FOSV - grounds maintenance	370.00	350.00
Improvements	0.00	2,820.00
Equipment/Maintenance	65.31	2.67
Electricity	0.00	5.00
Land & Property - Sub Total	12,285.74	7,214.22
SERVICES		
Sect.137 Expenditure		
Garden/Allotment Competition	0.00	260.83
Model Agreement		
Parks & Open Spaces	500.00	16,110.00
Highway Verges	6,090.00	7,600.00
Burial Grounds	326.67	336.14
Public Seats	1,320.00	130.00
Bus Shelters	0.00	0.00
Miscellaneous		
Play Equipment Insp/Repairs	7,465.64	25,999.64
Defibrillators	0.00	519.80
Planters - Mem Hall/C Centre	92.88	90.01
Road Safety	104.67	7,693.44
Christmas Celebrations	890.15	1,696.62
Road Grit Bins	0.00	295.00
CCTV - The Green	298.85	0.00
Web Site/Maps	0.00	26.67
Contingency	0.00	0.00
Election Fees	0.00	0.00
Services - Sub Total	17,088.86	60,758.15
TOTALS EXCLUDING VAT	51,158.43	98,706.88
VAT Paid	5,591.44	12,834.29
TOTALS	56,749.87	111,541.17

Balance: 31 March

2021-2022	2022-2023
80,793.69	28,506.16

TOTAL BALANCES: 31 MARCH

2021-2022	2022-2023
80,793.69	28,506.16