

Transparency Code 2023-2024

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Annual Governance and Accountability Return 2023/24 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 2023/24

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 2024**.
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 2024**. 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 2024
 - 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 2023/24

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 2024 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 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 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) 2023/24

- 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 2024.
- 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 Chair, 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 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 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 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?	✓	
	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.	N/A	

**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 2023/24

GREAT HORWOOD PARISH COUNCIL

ENTER PUBLIC PAGE ADDRESS <https://e-voice.org.uk/ghpc/> PAGE ADDRESS

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).

See separate sheet

Date(s) internal audit undertaken

10th and 11th and 16th and 21st / May / 2024

Name of person who carried out the internal audit

JENNIFER ANN GROOM

Signature of person who carried out the internal audit

J. Groom

Date

20/05/2024

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

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

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

GREAT HORWOOD 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
			✓

***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:

10/6/2024

and recorded as minute reference:

21 (c)

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

Chair

JW Gilbert

Clerk

S Brewell

<https://e-voice.org.uk/ghpc/>

Section 2 – Accounting Statements 2023/24 for

GREAT HORWOOD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	55102	59246	<i>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.</i>
2. (+) Precept or Rates and Levies	30000	31000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	3699	168455	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	9152	7680	<i>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.</i>
5. (-) Loan interest/capital repayments	811	811	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	19592	192631	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	59246	57578	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	59246	57578	<i>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.</i>
9. Total fixed assets plus long term investments and assets	143640	148,815	<i>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.</i>
10. Total borrowings	2840	2029	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)		✓		<i>The figures in the accounting statements above exclude any Trust transactions.</i>

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

S. Brownell
Date *10/6/2024*

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

10/6/2024

as recorded in minute reference:

21 (c)

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

JW Gilbey

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

GREAT HORWOOD PARISH COUNCIL

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 2024; 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 2023/24

(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 2023/24

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 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

GREAT HORWOOD PARISH COUNCIL - EXPENDITURE OVER £100.00 - 2023-2024

Date Paid	Clerk's Ref	Summary	Amount
03/04/2023	GH 23.001	Clerk's salary	767.00
18/04/2023	GH 23.004	BMKALC	185.50
02/05/2023	GH 23.008	Clerk's salary	767.00
02/05/2023	GH 23.009	Salix	405.74
15/05/2023	GH 23.012	Walker Grounds Care inv. 698	585.00
16/05/2023	GH 23.013	Grant to St James for mowing	250.00
08/06/2023	GH 23.018	Zurich Insurance	1490.85
21/06/2023	GH 23.020	Harlequin Focus printing June 2023	341.00
21/06/2023	GH 23.021	Walker Grounds Care inv. 707	615.50
11/07/2023	GH 23.022	High Street Homes inv. 105	1318.8
11/07/2023	GH 23.023	Glasdon litter bin	1101.86
11/07/2023	GH 23.025	Internal Audit fee	250.00
11/07/2023	GH 23.026	Walker Grounds Care inv. 711	585.50
11/07/2023	GH 23.027	Payment to Acting RFO	413.00
27/08/2023	GH 23.031	Walker Grounds Care inv. 719	585.50
01/09/2023	GH 23.033	Barclaycard 123 email acct renewal	100.66
12/09/2023	GH 23.034	Walker Grounds Care inv. 727	585.50
12/09/2023	GH 23.035	Harlequin Focus printing September 2023	367.00
11/10/2023	GH23. 038	Walker Grounds Care inv. 735	585.50
02/10/2023	GH23. 040	Clerk's Salary	767.00
11/10/2023	GH23. 042	PKF Littlejohn audit fee inv. SB20232193	252.00
18/10/2023	GH23. 043	Eon Street lighting maintenance inv. 120307	288.00
22/10/2023	GH23. 044	Omega Asbestos removal inv. 8897	18780.00
22/10/2023	GH23. 046	AA+D inv. 5596 Village Hall project manager fees	2599.20
15/11/2023	GH23. 048	SLCC Membership	156.00
15/11/2023	GH 23. 049	Brook Farm Aggregates Pay Farokh Khorooshi	249.00
15/11/2023	GH 23.050	Walker Grounds Care inv. 743	585.50

01/11/2023	GH 23.052	Salix streetlighting loan repayment	405.71
30/10/2023	GH 23.053	Clerk's salary	767.00
15/11/2023	GH 23.054	AA+D Inv. 5601 Village Hall project manager fees	2750.00
15/11/2023	GH 23.055	CardiAid AED Maintenance Plan	267.60
15/11/2023	GH 23.056	James Buttress - Installation of litter bins x 2	460.00
24/11/2023	GH 23.058	CEL Building works	36998.49
13/12/2023	GH 23.059	Building Regs inspection	800.00
13/12/2023	GH 23.060	GH School - Worthy Causes Grant	500.00
13/12/2023	GH 23.061	Winslow & District - Worthy Causes Grant	814.00
14/12/2023	GH 23.062	GH Guides - Worthy Causes Grant	121.00
28/11/2024	GH 23.063	Clerks salary	923.00
13/12/2023	GH 23.064	BC - supply and install dog waste bin	347.52
20/12/2023	GH 23.067	AA +D Professional fees Village Hall refurb	2640.00
20/12/2023	GH 23.068	CEL Building works	42981.28
21/12/2023	GH 23.069	Clerks salary	819.00
10/01/2024	GH 23.071	Wybone Dog Waste Bin	292.18
15/01/2024	GH 23.073	Barclaycard (SLCC paid twice)	156.00
21/01/2024	GH 23.074	AA+D Professional fees Village Hall refurb	480.00
26/01/2024	GH 23.075	CEL Building works	819.00
14/02/2024	GH 23.076	Moores Landscape Services	39,841.91
16/01/2024	GH 23.078	Refund/Transfer to Castlefields Allotment Plot - M Lindsell	120.00
14/02/2024	GH 23.079	CEL Building works	10.00
14/02/2024	GH 23.080	CEL - Disabled Toilet works	7,181.20
14/02/2024	GH 23.081	GH Football Club - Worthy Causes Grant	18,360.38
14/02/2024	GH 23.082	GH Scouts - Worthy Causes Grant	500.00
21/02/2024	GH 23.083	GH Scouts - Worthy Causes Grant	1,000.00
14/03/2024	GH 23.085	Clerks salary	819.00
22/01/2024	GH 23.086	BC - annual invoice for dog waste collection	630.53
28/02/2024	GH 23.088	AA+D Professional fees Village Hall refurb	480.00
21/03/2024	GH 23.091	nPower Reference: IN09853063	104.86
		Clerks salary	819.00

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree with 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 credit and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative numbers.

Name of smaller authority:

Great Horwood Parish Council

County area (local councils and parish meetings only):

Buckinghamshire

Financial year ending 31 March 2024

Prepared by (Name and Role):

Sarah Biswell Clerk and RFO

Date:

29/04/2024

		£	£
Balance per bank statements as at 31/3/2024			
Treasurers Account	48669	7,434.0	
Horwode Pece Account	602887	7,814.0	
Business Interests Account	309974	42,330.0	
			57,578.0
Petty cash float (if applicable)	NOT APPLICABLE		-
Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)			NIL
Add: any un-banked cash as at 31/3/2024			NIL
			-
Net balances as at 31/3/2024			57,578.0

Explanation of variances – pro forma

Name of smaller authority: **Great Horwood Parish Council**
 County area (local councils and Buckinghamshire)

Insert figures from Section 2 of the AGAR in all **Blue highlighted boxes**

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green

boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year.

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	55,102	59,246					
2 Precept or Rates and Levies	30,000	31,000	1,000	3.33%	NO		
3 Total Other Receipts	3,689	169,437	165,738	4480.62%	YES		Explanation of % variance from PY opening balance not required - Balance brought forward agrees
4 Staff Costs	9,152	7,860	-1,292	14.12%	NO		
5 Loan Interest/Capital Repayment	811	811	0	0.00%	NO		
6 All Other Payments	19,582	193,434	173,842	887.31%	YES		Refurbishment of Village Hall in 2023/2024. S106 funds £112,635. Solar Farm Grant £22000, increased VAT £30145 over 2022/2023 due to village hall refurbishment, increased precept £1000 total £165,780
7 Balances Carried Forward	59,246	57,578					
8 Total Cash and Short Term Investments	59,248	57,578					
9 Total Fixed Assets plus Other Long Term Investments and	143,640	148,562	4,922	3.43%	NO		
10 Total Borrowings	2,840	2,029	-811	28.56%	YES		One off Village Hall refurbishment expenses £173,892

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Great Horwood Parish Council Asset Register (All figures Net of VAT)

Basis of cost	Cost of acquisition					Location, where not fixed	Date purchased	Insurance Cover
	2019	2020	2021	2022	2023			
Sentinel Equipment	£4,250.00	£4,250.00	£4,250.00	£4,250.00	£4,250.00	With Clerk	Pre 2018	£6,018.02
2 benches on The Green	£1,000.00	£1,000.00	£1,000.00	£1,000.00	£1,000.00	Fixed	Pre 2018	£1,125.51
2 benches Cherry Leas	£0.00	£0.00	£0.00	£0.00	£0.00	Fixed	Jun-23	£2,291.00
32 Lampposts	£19,200.00	£19,200.00	£19,200.00	£19,200.00	£19,202.00	Fixed	Pre 2018	£22,934.21
2 Bus Shelters	£7,240.00	£7,240.00	£7,240.00	£7,240.00	£7,240.00	Fixed	Pre 2018	£9,962.72
Notice Board	£995.00	£995.00	£995.00	£995.00	£995.00	Fixed	Pre 2018	£1,586.71
New Notice Board	£0.00	£0.00	£0.00	£0.00	£799.00	Fixed	Mar 2023	£1,005.47
Laptop	£500.00	£500.00	£500.00	£500.00	£500.00	With Clerk	Sept 2019	£2,225.06
Village Sign	£2,000.00	£2,000.00	£2,000.00	£2,000.00	£2,000.00	Fixed	Pre 2018	£3,834.04
5 x Planters	£1,210.00	£1,210.00	£1,210.00	£1,210.00	£1,210.00	Fixed	Pre 2018	£1,612.11
Mobile Vehicle Activated Sign	£2,342.00	£2,342.00	£2,342.00	£2,342.00	£2,342.00	At roadside location	Pre 2018	£4,836.30
Laptop MVAS	£300.00	£300.00	£300.00	£300.00	£300.00	With Mr Dave Taylor	Pre 2018	£469.54
Defibrillator and Cabinet	£1,194.00	£1,194.00	£1,194.00	£1,194.00	£1,194.00	Fixed	Pre 2018	£2,826.63
Information Board	£719.00	£719.00	£719.00	£719.00	£719.00	Fixed	July 2018	£1,005.47
Auger	£0.00	£0.00	£0.00	£0.00	£17.00	With JWG	Sep-23	£17.00
Dog Waste Bin	£0.00	£0.00	£0.00	£0.00	£243.48	Entrance to Cricket Club	Jan-24	£243.48
Subtotal a Sum Insured	£40,950.00	£40,950.00	£40,950.00	£40,950.00	£41,751.00			£61,983.27

**Great Horwood Parish Council
ON NOTICEBOARD AND ONLINE**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

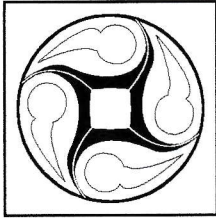
**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement _____ 27th June 2024 _____ (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p style="padding-left: 40px;">(b) Sarah Biswell, Responsible Financial Officer 18 The Close, Great Horwood, Bucks MK7 0QG Telephone number: 01296 715803</p> <p>commencing on (c) ___ ___ 1st July 2024 _____</p> <p>and ending on (d) ___ Friday 9th August 2024</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p style="padding-left: 40px;">PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) _____ John Gilbey _____</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Chair or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the Chair of the parish meeting</p>

ROLES AND RESPONSIBILITIES

Great Horwood Parish Council - Councillors and their Responsibilities

Name of Councillor	Responsibilities	Projects	Committees Attending
John Gilbey	Ex-officio Planning Committee		
<i>Chairman</i>	Winslow and Villages Community Board		Winslow and Villages Community Board
	North Bucks Parishes Planning Consortium (NBPPC)		North Bucks Parishes Planning Consortium
	Ex-officio Horwode Pece Management Committee		Horwode Pece Management Committee
	Village Hall Trustee		Village Hall Committee
	Poor's Allotments Trustee		
Caroline Cousin	Ex-officio Planning Committee		
<i>Vice Chairman</i>	Chairman of the Planning Committee		
	PC Trustee Great Horwood and Singleborough Trust (GHSRT)		GHSRT
	Horwode Pece Management Committee		Horwode Pece Management Committee
	Village Hall Trustee		Village Hall Committee
	Winslow and Villages Community Board		Winslow and Villages Community Board
Jackie Goss	Planning Committee		
	Poor's Allotments Trustee		
Jonathan Evans	Planning Committee		
	PC Trustee Great Horwood and Singleborough Trust		GHSRT
	Horwode Pece Management Committee		Horwode Pece Management Committee
Thomas Lee	Planning Committee		
	Village Hall Trustee		Village Hall Committee



**Great Horwood
Parish Council**

Great Horwood Parish Council Property List

Willow Road Allotments (0.7 acres)

Church Lane Allotments (0.82 acres)

The Green

Land held under the Inclosure Award 1842

Land referred to as the Cricket Club (5 acres)

Land referred to as the Football Club (8.86 acres)

Land rented to the local farmer for farming purposes (19.53 acres)