

Cheverell Magna Parish Council
Parish Clerk: Jacqui Abbott
71 Damask Way
Warminster
BA12 9PP
Email: parishcouncil@greatcheverell.org
www.greatcheverell.org
Phone: 07709 005545

3rd May 2024

Agenda
Annual Council Meeting
Cheverell Magna Parish Council
to be held at
The Pavilion, Witchcombe Lane, Great Cheverell SN10 5TJ
Monday 13th May 2024
at 8pm or following completion of the Annual Parish Meeting

Membership: Councillors: S Burgess, R Gray, R Hayward (Vice Chairman), L Jones, P Stevens (Chairman), 2 casual vacancies.

You are **summoned** to attend the Annual Council meeting of Cheverell Magna Parish Council for the purpose of transacting the following business.



Jacqui Abbott
Parish Clerk & RFO

1. Election of the Chair for the year 2024-25

Nominations will be sought for the position of Chair. Members will put forward a proposal to vote for their preferred nominee and vote accordingly. After formal election, the retiring Chair will make way for the newly elected Chair and take up the Chair's seat. The newly elected Chair will sign the declaration of acceptance of office and deliver it to the Clerk.

2. Election of Vice Chair for the year 2024-25

Nominations will be sought for Vice Chair. Members will put forward a proposal to vote for their preferred nominee and vote accordingly.

3. Apologies

To receive apologies for those unable to attend

Standing Orders will be suspended to allow for public participation

4. Public Participation

4.1 To enable members of the public to address the Council with an allowance of three minutes per person regarding any item on the agenda.

4.2 To receive any petitions or deputations

Standing Orders will be reinstated following public participation

5. Declarations of Interest

To receive any declarations of interest under the Parish Council's Code of Conduct issued in accordance with the Localism Act 2011

6. Chairman's announcements

To Note any items announced by the Chair.

7. Minutes

7.1 To approve as a correct record the minutes of the meeting held on 8th April 2024 previously circulated.

7.2 To Note any matters arising from the minutes of the meeting held on 8th April 2024.

8 Financial Information

8.1 Payments for approval and two Members to sign for each payment:

Dell lap-top - J Abbott Refund £616.55 REF 1/24-25BACS1

Clerk and RFO Salary – April £449.88 REF 2/24-25300189

HMRC PAYE April - £108.80 REF 3/24-25BACS2

Auditing Solutions Internal Audit – £240 REF 4/24-25BACS3

WALC subscription 24/25 - £262.58 REF 5/24-25BACS4

Chris Hardwick Website April - £25 REF6/24-25SO1

8.2 The precept for 6 months has been received from Wiltshire Council - £8,154.

8.3 Bank Reconciliation

Members to approve and sign the bank reconciliation attached with the bank statements and management accounts. This also includes a monthly report on income and expenditure.

8.4 Reserves

Members to note and approve the following reserves:

Earmarked:

Under 5's Playpark	£6,000 (increased by £1,000 in 24-25 budget)
Recreation Area	£7,000
Defibrillator	£ 650 (new 24-25 budget)
Elections	£ 500 (new 24-25 budget)

General Reserves £7,700

General represents 5 months running costs with 3-12 months recommended.

Total Reserves £21,850

For noting and approval

9. Planning Applications

Full details of planning applications submitted, and decisions made on all applications since the last meeting, are attached for reference.

9.1 Members to comment on the following:

PL/2024/03234

Lower Green Farm, 46 The Green, Great Cheverell, Devizes, SN10 5UZ

[https://development.wiltshire.gov.uk/pr/s/planning\[1\]application/a0iQ3000005APdN](https://development.wiltshire.gov.uk/pr/s/planning[1]application/a0iQ3000005APdN)

10 Annual Internal Audit Report

10.1 Members to receive and Note the Annual Internal Audit Report – attached.

There are no issues to report.

11 Annual Governance and Accountability Return 2023-24

11.1 Annual Governance Statement 2023-24

Members to approve the annual governance statement as outlined in Section 1 of the Annual Return and minute accordingly. Full Statement attached.

11.2 Accounting Statements 2023-24

Members to approve the accounting statements as outlined in Section 2 of the Annual Return and minute accordingly.

The Chair and Clerk are required to sign the Annual Governance Statement and the Accounting Statements which will be dealt with at the same time.

11.3 Exemption 2023-24

The Parish Council is declaring exemption and declares that during the financial year, the higher of the authority's total gross income for the year or total gross expenditure for the year did not exceed £25000.

For approval.

11.4 The Clerk is setting the commencement date for the exercise of public rights as Monday 3rd June and ending on Friday 12th July.

12 Play Area

Members to discuss and agree any works required to the play area.

For discussion and decision

13 Grounds maintenance

Members to discuss grounds maintenance and agree any works required.

For discussion and decision.

14 Speeding in village

Members to discuss speeding issues in the village and agree next steps.

For discussion and decision

15 Events

Members to note events for 2024

War Memorial consultation **Thursday June 6th at 7pm, Pavilion**
Summer Village craft fair on **Saturday 15th June from 10am – 2pm, Pavilion**

For discussion and noting

16 Correspondence issued to Members – For Noting

Members to note the correspondence previously circulated

Name authority: Cheverell Magna Parish Council

Bank Reconciliation

Prepared by (Name and Role): Jacqui Abbott Clerk and RFO

Date prepared: 27.04.24

					£	£
Current Account T1	CMPC	15.04.24			£ 1,206.17	
Instant Access Account		15.04.24			£ 18,164.64	
					19,370.81	

Less: outstanding items @15.04.24

Dell Lap top					-£ 616.55	
Clerk Salary April					-£ 449.88	
HMRC PAYE April					-£ 108.80	
Auditing Solutions					-£ 240.00	
WALC subscription					-£ 262.58	
					(1,677.81)	
Add: unbanked income @ 15.04.24					£ 8,154.00	

Net 25,847.00

Your Account Statement



For Businesses. For Communities. For Good.

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mrs Jacqueline Abbott
71 Damask Way
WARMINSTER
Wilts
BA12 9PP

Date: 15/04/2024

Account Name: Cheverell Magna Parish Council

Swift Code (BIC): NWBKGB2L

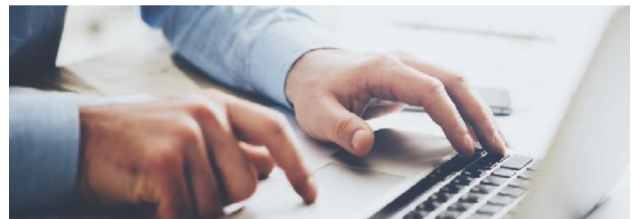
IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20400622

Your arranged overdraft limit is £0.00

Our unauthorised overdraft charges are changing from tracked rate of 25% above base rate to a fixed Nominal rate 25% EAR (Equivalent Annual Rate 28.39%). To find out more read our Overdrafts Key Features document and our Standard Service Tariff available at www.unity.co.uk



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: FSCS.org.uk or refer to our FSCS Information Sheet and Exclusions List at unity.co.uk/fscs

Contact Us

- Call us: **0345 140 1000**
- Email us: us@unity.co.uk
- Visit us: unity.co.uk

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
15/03/2024		Balance brought forward	£0.00	£0.00	£2,405.05
21/03/2024	Faster Payment Debit	B/P to: Sean Bailey Grds	£250.00	£0.00	£2,155.05
21/03/2024	Faster Payment Debit	B/P to: Sleight Farm	£235.20	£0.00	£1,919.85
21/03/2024	Faster Payment Debit	B/P to: HMRC Cumbernauld	£109.00	£0.00	£1,810.85

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Statement number 089

**For Businesses.
For Communities.
For Good.**

Unity Trust Bank plc is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Unity Trust Bank is entered in the Financial Services Register under number 204570. Registered Office: Four Brindleyplace, Birmingham, B1 2JB. Registered in England and Wales no. 1713124. Calls may be monitored and recorded for training, quality and security purposes. © Unity Trust Bank. All Rights Reserved.



Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
21/03/2024	Faster Payment Debit	B/P to: Jacqueline Abbott	£449.68	£0.00	£1,361.17
21/03/2024	Transfer	B/P to: SLCC	£112.00	£0.00	£1,249.17
31/03/2024	Fee	Service Charge	£18.00	£0.00	£1,231.17
09/04/2024	Standing Order	S/O to: MR C.J HARDWICK R	£25.00	£0.00	£1,206.17
10/04/2024	Cheque Debit	Cheque 300188	£616.55	£0.00	£589.62
10/04/2024	Credit	Adjustment Cheque 300188	£0.00	£616.55	£1,206.17

Your Account Statement



For Businesses. For Communities. For Good.

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mrs Jacqueline Abbott
71 Damask Way
WARMINSTER
Wilts
BA12 9PP

Date: 15/04/2024

Account Name: Cheverell Magna Parish Council

Swift Code (BIC): NWBKGB2L

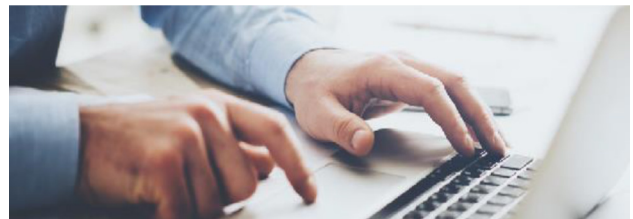
IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20400635

Our unauthorised overdraft charges are changing from tracked rate of 25% above base rate to a fixed Nominal rate 25% EAR (Equivalent Annual Rate 28.39%). To find out more read our Overdrafts Key Features document and our Standard Service Tariff available at www.unity.co.uk

The credit interest rate is 2.75% AER as of your statement date.



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: FSCS.org.uk or refer to our FSCS Information Sheet and Exclusions List at unity.co.uk/fscs

Contact Us

Call us: **0345 140 1000**

Email us: us@unity.co.uk

Visit us: unity.co.uk

Your Instant Access account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
15/03/2024		Balance brought forward	£0.00	£0.00	£18,040.95
31/03/2024	Credit Interest	Credit Interest	£0.00	£123.69	£18,164.64

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Statement number 067

**For Businesses.
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For Good.**

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Management Accounts to 31/03/25							
Report Date 27.04.24							
		BUDGET	YEAR TO DATE	Variance			
RECEIPTS							
Precept	PRE	16308.00	8154.00	-8154.00			
Bank Interest	INT	200.00	0.00	-200.00			
VAT Reclaim	VAT	890.00	0.00	-890.00			
Misc	MISC	0.00	0.00	0.00			
SSE Sub Station	SSE	26.00	0.00	-26.00			
		17424.00	8,154.00	-9270.00			
PAYMENTS			Year to Date	Remaining			
Admin / Misc	ADM	200.00	0.00	200.00			
Audits	AUD	260.00	240.00	20.00			
Bank Charges	BANK	84.00	0.00	84.00			
Chair's Allowance	EXP	100.00	0.00	100.00			
Clerks salary	SAL	6920.00	558.68	6361.32			
Clerks Training	TRA	500.00	0.00	500.00			
Community grants	GRNT	250.00	0.00	250.00			
De-fib	DEF	650.00	0.00	650.00			
Elections	ELEC	500.00	0.00	500.00			
Events & APM	APM	150.00	0.00	150.00			
Green space maintenance	GMT	3000.00	0.00	3000.00			
Insurance	INS	600.00	0.00	600.00			
IT equipment	IT	600.00	616.55	-16.55			
Legal costs	LEGL	850.00	0.00	850.00			
Member expenses	MEXP	50.00	0.00	50.00			
Member Training	MTRA	400.00	0.00	400.00			
Mileage	MILE	140.00	0.00	140.00			
Pavilion hire	VEN	170.00	0.00	170.00			
Playground	PLAY	1130.00	0.00	1130.00			
Printing/Stationery/postage	STAT	170.00	0.00	170.00			
Subscriptions	SUB	400.00	262.58	137.42			
Web site maintenance	WEB	300.00	25.00	275.00			
Earmarked Reserves	EARM						
Total budget		17424.00	1702.81	15721.19			
		Ear Marked Reserves					
		Budget	Expenditure	Remaining			
Recreational Area		£ 7,000.00		£ 7,000.00			
Young children's play Area		£ 6,000.00		£ 6,000.00			
Elections		£ 500.00		£ 500.00			
De-fibrillator		£ 650.00		£ 650.00			
Total Ear Marked Reserves		£ 14,150.00	£ -	£ 14,150.00			
General Reserve				7700		3-12 mths recommend	
Grand Total		14150		£ 21,850.00			

DATE (dd/mm/yyyy)	TRANSACTION	REFERENCE	CODE	DEPOSITS	PAYMENTS	NET	Amount	BALANCE	PRE
	BROUGHT FORWARD							£19,395.81	
25/04/2024	Dell lap top - J Abbott Refund	1/24-25BACS1	IT		£ 616.55	£513.79	£102.76	18,779.26	
23/04/2024	Clerk and RFO Salary - April	2/24-25300189	SAL		£ 449.88			18,329.38	
25/04/2024	HMRC PAYE April	3/24-25BACS2	SAL		£ 108.80			18,220.58	
25/04/2024	Auditing Solutions Internal Audit	4/24-25BACS3	AUD		£ 240.00	£200.00	£40.00	17,980.58	
25/04/2024	WALC subscription	5/24-25BACS4	SUB		£ 262.58	£281.62	£43.76	17,718.00	
19/04/2024	Precept 6 months		PRE	8154.00				25,872.00	8,154.00
09/04/2024	Chris Hardwick Website	6/24-25SO1	WEB		£ 25.00			25,847.00	

Cheverell Magna PC – Planning 24-25 01

Planning No	Description	Date reply due back to Wilts Council	Decision	Case Officer	Wiltshire Council decision
PL/2024/02073	Land to South of 1 Townshend Outline planning application for pair of dwellings. All matters reserved. Planning Application: PL/2024/02073 (wiltshire.gov.uk)	9.4.24	Approve	Lucy Rutter-Dowd	
PL/2024/03234	Lower Green Farm, 46 The Green, Great Cheverell, Devizes, SN10 5UZ Demolish existing dwelling and garage, erect replacement dwelling and garage and change of use of agricultural land to garden land https://development.wiltshire.gov.uk/pr/s/planning-application/a0iQ3000005APdN	14.5.24		Helena Carney	
PL/2024/01483	Belle Ville, 21 High Street, Great Cheverell, Devizes, Wilts, SN10 5TH Proposed internal alterations to new build layout of bedroom 2 and cloaks arrangement, utility room layout and attic space. Internal alterations to modern partitions of first floor partitions in original cottage. https://development.wiltshire.gov.uk/pr/s/planning-application/a0iQ3000003yX0z	14.04.24	No objection	Lucy Rutter-Dowd	Approve with conditions

PL/2024/03903	Proposed Works to Trees in a Conservation Area Address: THE MANOR HOUSE, 17 CHURCH ROAD, GREAT CHEVERELL, DEVIZES, SN10 5YA Proposal: T1 (Holm Oak) - Remove the two stems on the Southwest side of the tree. growing over the garage roof. https://development.wiltshire.gov.uk/pr/s/planning-application/a0iQ3000005iHK1	17.05.24		Beverley Griffin	
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Agenda for the next meeting will be issued on **24.06.24**

Cheverell Magna Parish Council

Internal Audit Report 2023-24

Chris Hackett

Consultant Auditor

*For and on behalf of
Auditing Solutions Ltd*

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR). This report sets out the internal audit work undertaken in relation to the 2023-24 financial year which was conducted on the 11th May 2024.

We wish to thank the Clerk for assisting the process, providing documentation to facilitate completion of our review for the year.

Internal Audit Approach

In undertaking our review for the year, we have had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts/AGAR. Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's AGAR, which requires independent assurance over specified internal control objectives.

Overall Conclusion

We have concluded that, based on the programme of work undertaken on the 2023-24 papers provided for audit, the Council had adequate and effective internal control arrangements during the financial year.

We have completed and signed the 'Internal Audit Report' in the year's AGAR assigning positive assurance.

We request that this report is presented to Members.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliation

The Clerk has maintained the Council's cashbook accounting records in an Excel workbook, which is considered more than adequate for the volume of annual transactions. It is in columnar form analysing income and expenditure transactions, also with a separate column for VAT.

We note that bank reconciliations were completed during the year and details of balances were reported to members and recorded in the minutes.

We agreed the balances brought forward from 2022-23 to 2023-24. We have checked and agreed the cashbook entries in full to the bank statements for the financial year also agreeing the year-end cashbook and bank statement reconciliation to ensure there were no anomalous items or out-of-date cheques with no issues arising.

Conclusion

There were no matters arising from our review of this area warranting formal recommendation. The Accounts are balanced. We agreed year end balances to the AGAR.

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we may reasonably be expected to identify, no actions of a potentially unlawful nature have been or are being considered for implementation. We have:

- Noted the Council reviewed its Standing Orders and Financial Regulations in February 2024;
- Sample checked the Council's minutes to ensure that no issues have arisen or are under consideration whereby the Council may have or be considering taking action resulting in potentially ultra vires expenditure: we are pleased to record that no such actions are apparent;
- Confirmed the Council applied for an exemption from external audit for 2022-23 and that it met the criteria for an exemption;
- Noted the Council publicised its 2022-23 accounts by posting a notice of public rights on its website; and
- Reviewed the information posted on to the Council website in relation to the requirements of the Transparency Code.

Conclusion

The Council has arrangements for ensuring its governance.

Review of Payments

We have reviewed and sampled checked payments made during the year to ensure that the following criteria were met:

- Payments were supported by a trade invoice or acknowledgement of receipt;
- VAT has been calculated and is recovered at appropriate intervals;
- The Council minutes note the payments made;
- Payments have been correctly analysed in preparation of the year-end AGAR; and
- Section 137 payments have been identified and are within the Council's spending limit.

We note that invoices are recorded individually in the minutes, which we regard as good practice. The Clerk provided the file of invoices which we reviewed comparing to the cash book noting there were no material omissions.

Conclusion

No issues arise from this area of our work requiring formal comment or recommendation.

Assessment and Management of Risk

We are pleased to note that the Council's Risk Register/Risk Assessment has been discussed and approved, the latest occasion being at the April 2024 meeting. The Risk Assessment identifies risks by service area and records the actions to mitigate them. It includes a range of financial risks.

We have reviewed the Council's insurance policy running from to 21st June 2024 provided by ANSVAR. The annual premium was £522.23. The policy includes:

- Public liability cover of £10m;
- Employer's liability cover of £10m; and
- Fidelity guarantee £0.025m.

We note that an external contractor, ROSPA, undertakes annual inspections of the safety of the play equipment for which the Council is responsible. Further that Councillors have been trained to undertake regular inspections.

Conclusion

There were no matters arising from our review of this area warranting formal comment or recommendation.

Budgetary Control and Reserves

The Council discussed its 2024-25 budget in draft taking account of cost drivers. Members were provided with a detailed report showing line by line for service areas the proposed budget for 2024-25. The Council set its precept at £16,308 at the meeting in December 2023.

We note that members continue to be presented with financial information at meetings including details of payments and management accounts. Further the Council considers reserves periodically.

We reviewed outturn for 2023-24 comparing to prior years seeking explanations for material changes. We note that other income was higher in the previous year due to the receipt in 2022-23 of a one-off grant. Further that the Council undertook play-ground maintenance work in 2023-24 leading to an increase in spending.

At the 31st March 2024 reserves were £19,396 including a general reserve of £7,557 and earmarked reserves of £11,839. Spending in 2023-24 was £18,187. The general reserve represents some five months spending as determined by Members.

Conclusion

The Council has arrangements for setting and controlling its budget. The Council is maintaining a suitable level of reserves.

Review of Income

The Council has received income during 2023-24 in the form of the annual precept, the receipt of interest and the recovery of VAT.

We have checked and agreed all cashbook transactions to bank statements and agreed the precept to the list of precept demands from parish councils for 2023-24 published by the Government.

Conclusion

We are pleased to record that no issues arise in this area.

Petty Cash Account

The Council does not operate a petty cash account. Any out-of-pocket expenses incurred by the Clerk in connection with their work for the Council are reclaimed and paid by separate cheque processed in the same manner as all trader payments.

Salaries and Wages

The Council has one employee, the Clerk.

We sample checked the monthly payslips to the contracted hours and the pay point as confirmed in correspondence to the Clerk from the Council and agreed payslips to the amounts paid per the cash book. We confirmed tax was being paid to His Majesty's Revenue and Customs. We note pay is recorded in the minutes and also on the transparency section of the website, further that pay is materially consistent with the prior year.

Conclusion

Payments to the Clerk are recorded in the accounts and the AGAR.

Asset Register

The Governance and Accountability Manual requires all Councils to maintain a record of all assets owned and we are pleased to note compliance with this requirement. We have confirmed assets are valued at cost net of VAT, as expected. We agreed the asset register to line 9 of the AGAR.

Conclusion

No issues arise from this area of our review.

Investments and Loans

The Council has no funds placed in investment accounts currently, nor are any loans in existence repayable either by or to the Council.

Statement of Accounts and AGAR

The AGAR now provides the formal statutory accounts of the Council subject to external audit certification. We have checked the detail disclosed in the 2023-24 AGAR at Section 2 agreeing it to the underlying cashbook and other relevant records.

Conclusion

We have duly signed off the IA Certificate in the year's AGAR providing a copy for the Clerk's necessary further action.

We also take this opportunity to remind the Clerk of the requirements in the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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

*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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

Cheverell Magna Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	23,241	22,509	<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	13,348	13,699	<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	2,625	1,374	<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	6,634	6,512	<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	0	0	<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	10,071	11,674	<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	22,509	19,396	<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	22,509	19,396	<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	408,792	410,632	<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	0	0	<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

J M Ashford

Date

12/4/24

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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.

Cheverell Magna 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: £15,073 R AMOUNT £00,000

Total annual gross expenditure for the authority 2023/24: £18,187 R AMOUNT £00,000

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

J M Akhbar

12/04/2024

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

DD/MM/YYYY

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

Telephone number

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

TELEPHONE NUMBER

*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

Cheverell Magna Parish Council

www.greatcheverell.org

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.			✓
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: 11/4/2024
 Name of person who carried out the internal audit: Chris Hackett for Auditing Solutions Ltd
 Signature of person who carried out the internal audit: C HACKETT
 Date: 11/4/2024

*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).

Smaller authority name: **Cheverell Magna Parish Council**

**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 _____ Friday 31 May (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>(b) _____ Jacqueline Abbott Clerk and Responsible Finance Officer 71 Damask Way Warminster BA12 9PP Tel: 07709005545</p> <p>commencing on (c) Monday 3 June 2024 _____</p> <p>and ending on (d) Friday 12 July 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: 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) Jacqueline Abbott, Clerk and RFO</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 Clerk 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 responsible financial officer for the smaller authority</p>