

**Patchway Town Council**  
**Notice of conclusion of audit**

**Annual Governance & Accountability Return for the year ended 31 March 2024**

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014  
Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for <b>Patchway Town Council</b> for the year ended 31 March 2024 has been completed and the accounts have been published.	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.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of <b>Patchway Town Council</b> on application to:	
(a) Suzanne Howard Town Clerk Patchway Town Council, Callicroft House 150 Rodway Road, Patchway, BS34 5DQ	(a) Insert the names, position and address of the person to whom local government electors should apply to inspect the AGAR.
(b) Inside the hours of 10am - 3.00pm, Monday to Friday	(b) Insert the hours during which the inspection rights may be exercised.
3. Copies will be provided to any person on payment of £0.10 (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs.
(d) Announcement made: Jon Watkins, Deputy Clerk and RFO	(d) Insert the name and position of person placing the notice.
(e) Date of announcement: 15 <sup>th</sup> September 2024	(e) Insert the date of placing of the notice.

# Annual Internal Audit Report 2023/24

## Patchway Town Council

www.patchwaytowncouncil.go.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

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

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

06/12/2023

25/04/2024

Name of person who carried out the internal audit

S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit

Date

26/04/2024

\*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:

EN Patchway Town 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:

18/06/2024

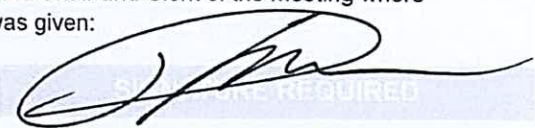
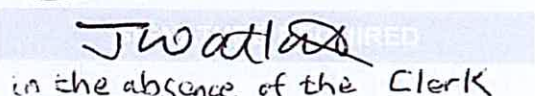
and recorded as minute reference:

18/06/2024 - No. 9 B

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

Chair

Clerk

  
  
 in the absence of the Clerk

www.patchwaytowncouncil.gov.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2023/24 for

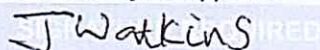
EN Patchway Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	635,003	36,973	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	816,643	540,271	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	723,433	333,356	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	251,496	216,404	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	36,862	57,349	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,849,748	427,678	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	36,973	209,169	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	36,339	184,476	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	6,108,859	6,225,847	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	199,970	199,686	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

 J Watkins

Date 18/06/2024

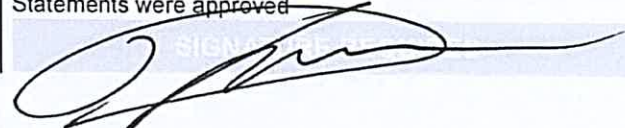
I confirm that these Accounting Statements were approved by this authority on this date:

18/06/2024

as recorded in minute reference:

18/06/2024 - No. 9 C REFERENCE

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



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

In respect of

EP Patchway Town Council TY

### 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

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.

(continue on a separate sheet if required)

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

To be in line with best practice we recommend that when minuting the appointment of the internal auditor, the council record they have considered the independence of the appointed auditor on an annual basis.

(continue on a separate sheet if required)

### 3 External auditor certificate 2023/24

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 2024.

External Auditor Name

BDO LLP - Southampton OF EXTERNAL AUDITOR

External Auditor Signature

DocuSigned by:  
**James Evans**  
467DFB746A8A428

Signature REQUIRED Date 10 September 2024 YY

Accounting statements 2023-24

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance	Explanation required
	31-Mar-23	31-Mar-24				
1. Balances brought forward	635,003.00	36,973.00			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.	
2. (+) Precept or Rates and Levies	816,643.00	540,271.00	-276372	-34%	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	Please explain within the relevant tab
3. (+) Total other receipts	723,433.00	333,356.00	-390077	-54%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	Please explain within the relevant tab
4. (-) Staff costs	251,496.00	216,404.00	-35092	-14%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	No explanation required
5. (-) Loan interest/capital repayments	36,862.00	57,349.00	20487	56%	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.	Please explain within the relevant tab
6. (-) All other payments	1,849,748.00	427,678.00	-1422070	-77%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	Please explain within the relevant tab
7. (=) Balances carried forward	36,973.00	209,169.00			Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain in the Reserves tab
8. Total value of cash and short term investments	Bal c/f checker 36,339.00	Bal c/f checker 184,476.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	
9. Total fixed assets plus long term investments and assets	6,108,859.00	6,225,847.00	116988	2%	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.	Please explain within the relevant tab
10. Total borrowings	199,970.00	199,686.00	-284	0%	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.	No explanation required
					The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	

### Bank reconciliation - Template

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

Name of smaller authority: Patchway Town Council

County area (local councils and parish meetings only): South Gloucestershire Council

Financial year ending 31 March 2024

Prepared by (Name and Role): Jon Watkins, Deputy Clerk & RFO

Date: 28/05/2024

	£	£
<b>Balance per bank statements as at 31/3/24:</b>		
Current	1,000.0	
Reserve	12,235.0	
CCLA Public Sector Deposit Fund	171,241.0	
		184,476.0
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/24 (enter these as negative numbers)	0.00	
Add: any un-banked cash as at 31/3/24	-	
<b>Net balances as at 31/3/24</b>		<b>184,476.0</b>
What is the figure in Box 8 in the Accounting Statement?		<b>184,476.0</b>
Does the bank reconciliation above agree to Box 8?		Yes

## Patchway Town Council

### Annual Return Statement of Accounts

	2022-23 Last Year £	2023-24 This Year £	Variance
1 Balances brought forward	635,003	36,973	-94.18%
2 (+) Annual Precept	816,643	540,271	-33.84%
3 (+) Total other receipts	723,433	333,356	-53.92%
4 (-) Staff costs	(251,496)	(216,404)	-13.95%
(-) Loan interest/capital 5 repayments	(36,862)	(57,349)	55.58%
6 (-) Total other payments	(1,849,748)	(427,678)	-76.88%
7 (=) Balances carried forward	36,973	209,169	465.73%
8 Total Cash & Investments	36,339	184,476	407.65%
9 Total Fixed assets	6,108,859	6,225,847	1.92%
10 Total Borrowings	199,970	199,686	-0.14%

#### Reconciliation of boxes 7 and 8

Box 7 as above	36,973	209,169
Add creditors	69,179	11,116
Deduct debtors	(69,813)	(35,809)
As box 8 above	36,339	184,476