

# FORTON PARISH COUNCIL

Finance Report For The Meeting To Be Held On Wednesday 08 May 2024

## 1. 2023/2024 Year-End - 31 March

Attached is the financial statement for the year ended 31 March 2024. It balances to the bank statements covering the year-end with a closing balance of £924.82. It is this statement that provides the information for the annual return, page 6 which is attached to this report and which requires the council's approval. (See paragraph 5 below).

### **ACTION: 1**

**Accept the 2023/2024 Year End financial statement as a true record and ask the chairman to sign a copy.**

## 2. 2024/2025 Quarter One

Attached is the Quarter 1 financial statement dated 29 April 2024. It balances to the latest bank statements received with a closing balance of £1,711.25 the first tranche of £786.43, Precept, Council Tax Grant and Concurrent monies having been received from Stafford Borough Council on 04 April.

### **ACTION: 2**

**Accept the 2024/2025 Quarter 1 financial statement as a true record and ask the chairman to sign a copy.**

## 3. Insured Risks

The Council needs to undertake its risk assessment and the writer suggests that a review of its proposed insurance cover at this time will meet this responsibility. Councillors need to satisfy themselves that the renewal on the same terms as last year and at the same cost of £196.00 meets the risks the Council might face during the forthcoming year. (Insurance cover runs from 01 June to 31 May). See the insurance schedule attached to this report.

### **ACTION: 3.1**

**Agree that the cover provided by Zurich covers all the risks councillors envisage the Council might face in the year to 31 May 2025.**

### **ACTION: 3.2**

**Agree to continue insurance with Zurich on the terms offered from 01 June 2024 to 31 May 2025 at the premium of £196.00 (budget £201.88).**

## 4. Payments For Approval

<b>Precept Payments</b>	<b>£.p</b>	<b>Budget £.p</b>	<b>Agreed to Pay £.p</b>
Clerk's Salary (gross) – 1 <sup>st</sup> quarter	126.61	126.61	
PAYE	nil	nil	
Clerk's expenses	tba	15.00	
SPCA subscription 2024/25 (yet to be received)	tba	106.05	
Zurich Insurance premium 2023/24	196.00	201.88	
		<b>TOTAL</b>	<b>£</b>

### **ACTION: 4**

**Approve the above payments and authorise the RFO to make them.**

## **5. Annual Audit 2023/2024**

The audit papers need to be submitted before 30 June this year. The necessary notices for the exercise of electors' right to inspect accounts and records will be posted with the period allowing examination from 10 June 2024 to 19 July 2024 (30 working days).

The council is therefore asked to: -

### **ACTION: 5.1**

**Approve the Certificate of Exemption (Page 3 of the AGAR) already signed by the RFO with the Chairman to sign (leaving the minute reference blank).**

### **ACTION: 5.2**

**Note the receipt of the Internal Audit Report (Page 4 of the AGAR).**

### **ACTION: 5.3**

**Address the Governance Questions Nos 1 – 8 (Page 5 of the AGAR) with the Chairman & Clerk each signing (leaving the minute reference blank).**

### **ACTION: 5.4**

**Approve the Accounting Statements 2023/24 (Page 6 of the AGAR) already signed by the RFO.**

### **ACTION: 5.4**

**Record a vote of thanks to Neil Pragg for conducting our internal audit, without charge.**

D L Carver  
RFO  
29 April 2024

**Forton Parish Council**

**YEAR 2023/2024 - YEAR-END FINANCIAL STATEMENT**

RECEIPTS			
date	description	£ budget	£ actual
<b>PRECEPT</b>			
01-Apr-23	opening balance	879.22	883.62
06-Apr-23	precept Stafford BC, tranche 1	593.00	593.00
06-Apr-23	Council Tax Support Grant, tranche 1	21.82	21.82
05-Oct-23	precept Stafford BC, tranche 2	593.00	593.00
05-Oct-23	Council Tax Support Grant, tranche 2	21.83	21.83
28-Apr-23	Interest	nil	0.75
31-May-23	Interest	nil	1.19
30-Jun-23	Interest	nil	1.03
31-Jul-23	Interest	nil	1.20
31-Aug-23	Interest	nil	1.15
29-Sep-23	Interest	nil	1.12
31-Oct-23	Interest	nil	1.80
30-Nov-23	Interest	nil	1.91
29-Dec-23	Interest	nil	1.41
31-Jan-24	Interest	nil	1.61
29-Feb-24	Interest	nil	1.41
28-Mar-24	Interest	nil	1.13
	TOTAL INTEREST		15.71
	TOTAL PRECEPT	1,229.65	1,229.65
		<b>£ 2,108.87</b>	<b>£ 2,128.98</b>

**CONCURRENT GRANT**

01-Apr-23	opening balance	nil	nil
06-Apr-23	concurrent Stafford BC, tranche 1	135.00	135.00
05-Oct-23	concurrent Stafford BC, tranche 2	135.00	135.00
		<b>£ 270.00</b>	<b>£ 270.00</b>

PAYMENTS				BALANCE
date	description	£ budget	£ actual	£
06-Apr-23	SPCA annual subscription, 2023-24	106.37	102.96	2,026.02
10-May-23	clerk's salary, gross, quarter 1	122.85	98.45	1,927.57
10-May-23	PAYE	nil	24.40	1,903.17
10-May-23	clerk's expenses, quarter 1	15.00	nil	1,903.17
30-May-23	election costs contingency	185.46	100.74	1,802.43
23-May-23	general insurance 01 June - 31 May	205.80	196.00	1,606.43
19-Jul-23	clerk's salary, gross, quarter 2	122.85	98.25	1,508.18
19-Jul-23	PAYE	nil	24.60	1,483.58
19-Jul-23	clerk's expenses, quarter 2	15.00	nil	1,483.58
Sep-23	annual audit fee	nil	nil	1,483.58
22-Nov-23	clerk's salary, gross, quarter 3	122.85	98.25	1,385.33
22-Nov-23	PAYE	nil	24.60	1,360.73
22-Nov-23	clerk's expenses, quarter 3	15.00	nil	1,360.73
22-Nov-23	website domain 2 yrs accrual due Nov 23	15.55	28.78	1,331.95
Mar-24	parish hall rent for calendar year 2024	141.75	tba	1,331.95
13-Mar-24	clerk's salary, gross, quarter 4	122.85	98.25	1,233.70
13-Mar-24	PAYE	nil	24.60	1,209.10
13-Mar-24	clerk's expenses, quarter 4	15.00	nil	1,209.10
12-Oct-23	Website Bronze Subscription due Oct 23	nil	122.28	1,086.82
22-Nov-23	SPCA Training	nil	126.00	960.82
13-Mar-24	SPCA Training	nil	36.00	924.82
	circa 15% general contingency reserve	301.00	300.00	
		<b>£ 1,807.33</b>	<b>£ 1,204.16</b>	<b>£ 924.82</b>

13-Mar-24	All Saints Church Forton PCC grant	67.50	135.00	135.00
Mar-24	Forton PCC Churchyard upkeep grant	67.50	nil	135.00
Mar-24	Forton Parish Hall grant	67.50	nil	135.00
13-Mar-24	Forton Cricket Club grant	67.50	135.00	-
		<b>£ 270.00</b>	<b>£ 270.00</b>	<b>£ -</b>

**Closing Balances (Precept + Concurrent) TOTALS £ 924.82**

**BANK STATEMENT RECONCILIATION**

Current Account Statement @ 31 March 2024	<b>£ 296.00</b>
Reserve Account Statement @ 31 March 2024	<b>£ 799.82</b>
<b>Uncleared Funds TOTAL</b>	<b>£ 1,095.82</b>

deduct cheques not presented: -	
	SPCA Training £ 36.00
	Forton Cricket Club grant £ 135.00
<b>Uncleared Cheques TOTAL</b>	<b>£ 171.00</b>
<b>Reconciliation TOTAL</b>	<b>£ 924.82</b>

Dates in full agree with cheque stubs and/or bank statement.  
# Invoice paid by RFO and reclaimed via expenses in Nov 2023

Prepared by David Carver, RFO, Forton Parish Council, 31 March 2024

**Forton Parish Council**

**YEAR 2024/2025 - QUARTER 1 FINANCIAL STATEMENT**

RECEIPTS			
date	description	£ budget	£ actual
<b>PRECEPT</b>			
01-Apr-24	opening balance	816.60	924.82
06-Apr-24	precept Stafford BC, tranche 1	632.00	632.00
06-Apr-24	Council Tax Support Grant, tranche 1	19.42	19.43
Oct-24	precept Stafford BC, tranche 2	632.00	
Oct-24	Council Tax Support Grant, tranche 2	19.43	
Apr-24	Interest	nil	
May-24	Interest	nil	
Jun-24	Interest	nil	
Jul-24	Interest	nil	
Aug-24	Interest	nil	
Sep-24	Interest	nil	
Oct-24	Interest	nil	
Nov-24	Interest	nil	
Dec-24	Interest	nil	
Jan-25	Interest	nil	
Feb-25	Interest	nil	
Mar-25	Interest	nil	
	TOTAL INTEREST		-
	TOTAL PRECEPT	1,302.85	651.43
		<b>£ 2,119.45</b>	<b>£ 1,576.25</b>

CONCURRENT GRANT			
01-Apr-24	opening balance	nil	nil
06-Apr-24	concurrent Stafford BC, tranche 1	135.00	135.00
05-Oct-24	concurrent Stafford BC, tranche 2	135.00	
		<b>£ 270.00</b>	<b>£ 135.00</b>

PAYMENTS				BALANCE
date	description	£ budget	£ actual	£
Apr-24	SPCA annual subscription, 2024-25	106.05		
May-24	clerk's salary, gross, quarter 1	126.61		
May-24	PAYE	nil		
May-24	clerk's expenses, quarter 1	15.00		
May-24	election costs contingency	191.02		
May-24	general insurance 01 June - 31 May	201.88		
Jul-24	clerk's salary, gross, quarter 2	126.61		
Jul-24	PAYE	nil		
Jul-24	clerk's expenses, quarter 2	15.00		
Sep-24	annual audit fee	nil		
Oct-24	Website Bronze Subscription due Oct 24	125.95		
Nov-24	clerk's salary, gross, quarter 3	126.61		
Nov-24	PAYE	nil		
Nov-24	clerk's expenses, quarter 3	15.00		
Nov-24	website domain 2 yrs accrual due Nov 25	16.02		
Jan-25	parish hall rent for calendar year 2025	141.75		
Mar-25	clerk's salary, gross, quarter 4	126.61		
Mar-25	PAYE	nil		
Mar-25	clerk's expenses, quarter 4	15.00		
Nov-25	SPCA Training	150.00		
	circa 15% general contingency reserve	301.00		
		300.00		
		<b>£ 2,100.11</b>	<b>£ -</b>	<b>£ 1,576.25</b>

Mar-25	All Saints Church Forton PCC grant	67.50		
Mar-25	Forton PCC Churchyard upkeep grant	67.50		
Mar-25	Forton Parish Hall grant	67.50		
Mar-25	Forton Cricket Club grant	67.50		
	organisations & amounts are indicative only			
		<b>£ 270.00</b>	<b>£ -</b>	<b>£ 135.00</b>

**Closing Balances (Precept + Concurrent) TOTALS £ 1,711.25**

**BANK STATEMENT RECONCILIATION**

Current Account Statement @ 29 April 2024	£ 161.00
Reserve Account Statement @ 29 April 2024	£ 1,586.25
<b>CLEARED TOTAL</b>	<b>£ 1,747.25</b>
add uncleared funds: -	
<b>Uncleared Funds Total</b>	<b>£ -</b>
<b>TOTAL</b>	<b>£ 1,747.25</b>

deduct cheques not presented: -	
No. 000335 SPCA Training	£ 36.00
<b>Uncleared Cheques Total</b>	<b>£ 36.00</b>
<b>Reconciliation TOTAL</b>	<b>£ 1,711.25</b>

Dates in full agree with cheque stubs and/or bank statement.

# Invoice will be paid by RFO and then reclaimed via expenses in Nov 2025

# Annual Governance and Accountability Return 2023/24 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities\* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
  - a) does not meet the qualifying criteria for exemption; or
  - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
  - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2024**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
  - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
    - c) **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
    - d) **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
    - e) **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement **before** approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.

## Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2023/24**, page 4
- **Section 1 – Annual Governance Statement 2023/24**, page 5
- **Section 2 – Accounting Statements 2023/24**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

## Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2023/24 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2023/24, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2024. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2024**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available for publication?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2024</b> been reconciled to Box 8?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )		

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

## Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

### Forton 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: £1,515

Total annual gross expenditure for the authority 2023/24: £1,474

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.

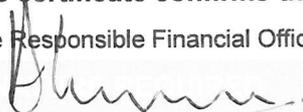
If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

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



08/05/2024

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

08/05/2024

Signed by Chair

Date



08/05/2024

as recorded in minute reference:

Generic email address of Authority

fortonparishcarol@yahoo.com

Telephone number

07770677074

\*Published web address

www.forton-pc-staffs.org

**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

## Forton Parish Council

www.forton-pc-staffs.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. <b>PETTY CASH NOT UTILISED</b>			✓
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).	✓		
<b>O. (For local councils only)</b> 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

23/04/2024

Name of person who carried out the internal audit

Neil Pragg

Signature of person who carried out the internal audit



Date

23/04/2024

\*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:

Forton 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
			✓
			<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:

08/05/2024

and recorded as minute reference:

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

Chair

Clerk

### Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

[www.forton-pc-staffs.org](http://www.forton-pc-staffs.org)

## Section 2 – Accounting Statements 2023/24 for

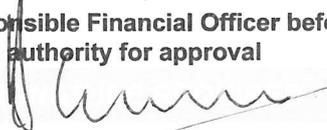
### Forton Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	715	884	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	1,010	1,230	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	316	286	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	455	492	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	702	983	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	884	925	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	884	925	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	0	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.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

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



Date

23/04/2024

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

08/05/2024

as recorded in minute reference:

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

Mr David Carver  
Forton Parish Council (Stafford)  
Meredale House  
Meretown  
Newport  
Shropshire  
TF10 8BX

## Select for Local Councils Policy Schedule

This insurance policy, which meets your demands and needs, has been based on the latest information obtained from you. The Policy, the Policy Schedule, any Certificates of Insurance and Endorsements form one document and should be read together. This Schedule replaces any previous Schedule.

### Policy Cover Declaration:

You, the Insured, are not aware of any known losses or events that could give rise to a claim, or circumstances that would be prejudicial to us, the Insurer, should the basis of cover on the below given insurance product (s) be changed.

This is important information, please read it carefully and check that the facts given about you are correct and that we have included all the covers that you require. We are unable to give you advice so it is your responsibility to check the cover is correct for your organisation.

Policy Number	YLL-2720920863
Insured	Forton Parish Council (Stafford)
Business	Parish Council
Period of Insurance	
From	01/06/2024
To	31/05/2025

and any other period for which cover has been agreed.

### Premium Breakdown:

Package	£ 196.00
Monuments, Memorials & Statues All Risks	£ 0.00 (Cover not selected)
Playground Equipment All Risks	£ 0.00 (Cover not selected)

<b>Total Annual Premium*</b>	<b>£ 196.00</b>
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\*Premiums are inclusive of Insurance Premium Tax

Schedule Number	130276295
Preparation Date	06/04/2024
Policy Form Reference	MLAACG08

## Statement of Fact

You have confirmed to us that you comply with these statements of fact. If you become non-compliant with any of these statements, you must tell us, as it may affect your ability to claim under this policy.

- You have never had insurance declined, refused, cancelled or had special terms applied
- You will have up to date risk assessments whilst you are insured with us
- If you provide services or activities to children, or adults who are in need of care and support and therefore may be unable to protect themselves against abuse or neglect:
  - *Your organisation has not had any third-party inspections with a grading of Inadequate, Requires Urgent Improvement, Weak or Unsatisfactory*
  - *You have in place a written safeguarding policy and accompanying procedures that clearly set out the actions to take in response to child and vulnerable adult abuse*
  - *You carry out safer recruitment and selection processes that include the seeking of appropriate criminal records checks, alongside a renewal and update process*
  - *All employees and volunteers engaged in regulated activity and/or activity that brings them into contact with children or vulnerable adults receive safeguarding awareness training including refresher training*
  - *You have one or more designated practitioners for safeguarding to support other practitioners in the organisation to recognise and respond to concerns about Abuse*
  - *You retain employment records, safeguarding checks, safeguarding policies and procedures and safeguarding records for at least the prevailing regulatory best practice period.*
- You are not aware of any situations prior to purchasing this policy, which might cause a claim
- You have not had more than three claims or any one claim exceeding £5,000 in the last three years
- On average, your volunteers contribute less than 70 hours a week
- You do not hold any events that have more than 500 people in attendance at any one time
- You do not send goods or money outside of UK
- You are not responsible for insuring any type of buildings
- You are not responsible for:
  - Skateparks, BMX tracks or adventure playgrounds
  - Zip wires, trampolines or inflatable play equipment
- You do not require All Risks cover for monuments, memorials & statues
- You do not require All Risks cover for playground equipment

We want you to be confident about your insurance and understand what is required of you. Please contact us if you have any questions relating to the above.

## Lines of Cover applying

### Part C – All Risks

Where no premises address is shown, the item is not based at one location and cover is provided anywhere with the **territorial limits**.

Item Description	Sum Insured (subject to single article limit)	Excess
All contents owned by the council, excluding any other items specified on the schedule, subject to the single article limit.	£ 12,000	£100

Single article limits applicable are;

Computer Equipment	£2,000
Fine Art and Jewellery	£2,500
Civic Regalia	£2,500

**Operative Endorsements:** 1 and 2 (please refer to the Endorsement section of the policy wording)

## Part D – Money

	<b>Limit any one loss</b>
1. Loss of Non-Negotiable <b>money</b> in the situations specified in items 2(a), 2(b), 2(c)(i) and 2(c)(ii):	£250,000
2. Loss of other <b>money</b> :	
(a) in transit in the custody of any <b>member</b> or <b>employee</b> or in transit by registered post (limit £250), or in a Bank Night Safe	£5,000
(b) in the private residence of any <b>member</b> or <b>employee</b>	£250
(c) in the <b>premises</b>	
(i) in the custody of or under the actual supervision of any <b>member</b> or <b>employee</b>	£5,000
(ii) in locked safes or strongrooms	£5,000
(iii) in locked receptacles other than safes or strongrooms	£250

**Excess:** £50 each and every loss

**Personal Accident Assault Limits:** Stated in Section 3(c) of the policy wording

### Operative Endorsements:

1. In respect of **Section 1 – Special Definitions**, the definition of Person Insured is extended to include any person between the ages of 16 and 90.'

## Part E – Public Liability

**Limit of Indemnity:** £12,000,000

**Excess:** £100 each and every claim in respect of Section 2(d)(ii)

### Operative Endorsements:

1. Environmental Clean Up Costs. The following Special Definitions are added to Section 1:

#### Clean Up Costs

- a) Testing for or monitoring of Pollution or Contamination
- b) the costs of Remediation required by any Enforcing Authority to a standard reasonably achievable by the methods available at the time that such Remediation commences.

#### Remediation

Remedying the effects of Pollution or Contamination including primary, complementary and compensatory actions as specified in the Environmental Damage (Prevention and Remediation) Regulations 2009.

#### Enforcing Authority

Any government or statutory authority or body implementing or enforcing environmental protection legislation within the territorial limits.

#### Cover

With effect from 01 July 2009 or the inception of the policy if later, the **insurer** will indemnify the **insured** in respect of all sums including statutory debts that the **insured** is legally liable to pay in respect of Clean Up Costs arising from environmental damage caused by Pollution or Contamination where such liability arises under an environmental directive, statute or statutory instrument.

Provided always that:

- a) liability arises from Pollution or Contamination caused by a sudden, identifiable, unintended and unexpected incident which takes place in its entirety at a specific time and place during the Period of Insurance. All Pollution or Contamination which arises out of one incident shall be deemed to have occurred at the same time such incident takes place
- b) the **insurer's** liability under this Extension shall not exceed £1,000,000 for any one occurrence and in the aggregate in any one Period of Insurance and will be the maximum the insurer will pay inclusive all costs and expenses. This limit will form part of and not be in addition to the Limit of Indemnity stated in the Schedule
- c) immediate loss prevention or salvage action is taken and the appropriate authorities are notified

## Exclusions

The **insurer** shall be under no liability:

1. in respect of Clean up Costs for **damage** to the **Insured's** land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control
2. for **damage** connected with pre-existing contaminated property
3. for **damage** caused by a succession of several events where such individual event would not warrant immediate action
4. in respect of removal of any risk of an adverse effect on human health on the Insured's land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control
5. in respect of costs in achieving an improvement or alteration in the condition of the land, atmosphere or any watercourse or body of water beyond that required under any relevant and applicable law or statutory enactment at the time Remediation commences
6. in respect of costs for prevention of imminent threat of environmental damage where such costs are incurred without there being Pollution or Contamination caused by a sudden, identifiable, unintended and unexpected incident
7. for **damage** resulting from an alteration to subterranean stores of groundwater or to flow patterns
8. in respect of costs for the reinstatement or reintroduction of flora or fauna
9. for **damage** caused deliberately or intentionally by the **insured** or where they have knowingly deviated from environmental protection rulings or where the **insured** has knowingly omitted to inspect, maintain or perform necessary repairs to plant or machinery for which they are responsible
10. in respect of fines or penalties of any kind
11. for **damage** caused by the ownership or operation on behalf of the **insured** of any mining operations or storage, treatment or disposal of waste or waste products other than caused by composting, purification or pre-treatment of waste water
12. for **damage** which is covered by a more specific insurance policy
13. for **damage** caused by persons aware of the defectiveness or harmfulness of products they have placed on the market or works or other services they have performed

**Part G – Employers Liability**

**Limit of Indemnity:** £10,000,000

**Operative Endorsements:**

None

**Part H – Libel and Slander**

**Sum Insured** £100,000

**Excess:** 10% each and every claim or £1,000 whichever is the lower

**Operative Endorsements:**

None

## Part N – Fidelity Guarantee

**Persons Guaranteed:** **Sum Guaranteed**  
 All members and employees £250,000

**Excess:** £100 each and every loss

### Operative Endorsements:

None

## PART O – Personal Accident

Cover is limited to £500,000 any one person and £2,000,000 any one incident.

### Persons Insured:

#### Employees

Capital Sum	£100,000
Weekly Sum	£500
Cover	Sections 2 and 3 - Accident and Assault Cover

#### Volunteers

Capital Sum	£20,000
Weekly Sum	£100
Cover	Sections 2 and 3 - Accident and Assault Cover

#### Directors/Councillors

Capital Sum	£100,000
Weekly Sum	£500
Cover	Sections 2 and 3 - Accident and Assault Cover

### Operative Endorsements:

Special Condition 4 of Section 5 is inoperative provided always that the **insurer** will not make any payment of any benefit or in respect of any expense or loss arising from any Person Insured who has attained the age of 90 years unless such expense or loss arises during the period of insurance during which the Person Insured attains the age of 90

**Part P – Legal Expenses****Section:**

3. Employment Disputes and Compensation Awards	Operative
4. Legal Defence	Operative
5. Property Protection and Bodily Injury	Operative
6. Tax Protection	Operative
7. Contract Disputes - £5,000 Limit	Operative
8. Statutory Licence Protection	Operative

**Limit of Indemnity:** £250,000

**Operative Endorsements:**

None

## General Notes

### 1. Fair presentation of the risk

You must make a fair presentation of the risk to us at inception, renewal and variation of your policy. This means that we must be told about all facts and circumstances which may be material to the risks covered by the policy and that you must not make a misrepresentation to us about any material facts. As part of your duty of fair presentation, you must ensure that the information detailed within the schedule is correct and complete. A material fact is one which would influence the acceptance or assessment of the risk. If you have any doubt about facts considered material, it is in your interests to disclose them to us.

Failure to make a fair presentation of the risk could result in the policy either being avoided, written on different terms or a higher premium being charged, depending on the circumstances surrounding the failure to present the risk fairly.

This policy is compliant with the principles of the Insurance Act 2015 law reforms. It also incorporates an 'opt out' which has the aim to promote good customer outcomes. We have opted-out of the 'proportionate reduction of claim remedy' available to insurers under the Insurance Act 2015. This means that in cases of non-disclosure or misrepresentation which are neither deliberate nor reckless, if we would have charged an additional premium had we known the relevant facts, we will charge that premium and pay any claims in full rather than reducing claims payments in proportion to the amount of premium that would have been charged.

We believe that our 'additional premium approach' should, in most situations, be more favourable to our customers when compared to the proportionate reduction of claim remedy. Our additional premium approach does not affect our right to apply the other remedies available under the Act for non-disclosure or misrepresentation.

### 2. Cancellation

All insurance policies run for a fixed period of time. The Insured can terminate an insurance contract verbally or in writing at any time. No refund will legally be due for any unused period of cover outside of the 'cooling off period' for consumer customers or following initiation for organisations and businesses. The Insurer may cancel the policy by giving 30 days' notice in writing. In such an event the insured will be entitled to a return of premium in respect of the unexpired portion of the period of insurance.

### 3. Bonus and fee structure

Employees and businesses who carry out work for ZIC UK are remunerated in various different ways for selling insurance contracts. Employees receive a basic salary and also receive a bonus based on a number of factors, including the achievement of sales and quality targets. Businesses which work for the insurer on an outsourced basis receive a fee and also additional payments based on a number of factors, including the achievement of sales and quality targets.

## Claims Contact Information

If you need advice on a claim, it is important that you speak to the appropriate specialist. Claims specialists are available to discuss your cover and advise you on how to make a claim. Their contact details are:

Line of cover	Claims team	Claims contact details	
"All Risks" Items	Property Claims	Tel:	0800 028 0336
Money		Email:	<a href="mailto:farnboroughpropertyclaims@uk.zurich.com">farnboroughpropertyclaims@uk.zurich.com</a>
		Online Reporting:	<a href="https://propertyclaims.zurich.co.uk/link/portal/charity">https://propertyclaims.zurich.co.uk/link/portal/charity</a>
			For more information about making a property claim and to see our claims guides, please visit: -
			<a href="http://www.zurich.co.uk/charity-insurance/make-a-claim/property-insurance-claim">www.zurich.co.uk/charity-insurance/make-a-claim/property-insurance-claim</a>
Public liability	Liability Claims	Tel:	0800 876 6984
Employers liability		Email:	New claims: <a href="mailto:fnc@uk.zurich.com">fnc@uk.zurich.com</a>
Personal assault under Money			General correspondence: <a href="mailto:zmflc@uk.zurich.com">zmflc@uk.zurich.com</a>
Personal accident		Online Reporting:	<a href="https://liabilityclaims.zurich.co.uk/link/portal/charities">https://liabilityclaims.zurich.co.uk/link/portal/charities</a>
Fidelity guarantee			For more information about making a liability claim and to see our claims guides, please visit: -
			<a href="http://www.zurich.co.uk/charity-insurance/make-a-claim/liability-insurance-claim">www.zurich.co.uk/charity-insurance/make-a-claim/liability-insurance-claim</a>
Legal Expenses	DAS Legal Claims	Tel:	0117 934 2116 (Switchboard)

### General claims procedure

This is a description of the general claims procedure you will need to follow:

1. Contact the relevant claims office, to notify the claim or use our dedicated claims portals.
2. In the event of uncertainty, please call the relevant office for guidance.
3. Out of hours/Emergency Property losses - please contact 0800 028 0336

**DAS Head and Registered Office:**

DAS Legal Expenses Insurance Company Limited | DAS House | Quay Side | Temple Back | Bristol | BS1 6NH

Registered in England and Wales | Company Number 103274 Website: [www.das.co.uk](http://www.das.co.uk)

DAS Legal Expenses Insurance Company Limited is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority (FRN202106) and the Prudential Regulation Authority.

**DAS Law Limited Head and Registered Office:**

DAS Law Limited | North Quay | Temple Back | Bristol | BS1 6FL

Registered in England and Wales | Company Number 5417859 Website: [www.daslaw.co.uk](http://www.daslaw.co.uk)

DAS Law Limited is authorised and regulated by the Solicitors Regulation Authority (registered number 423113).

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Communications may be monitored or recorded to improve our service and for security and regulatory purposes.