

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

St Buryan Lamorna and Paul 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 2023, that:

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

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

22/5/2023

and recorded as minute reference:

22052023/7ENCE

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

Chairman:

J. P. EQUIPED

Clerk:

K. RICKNETH

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Section 2 – Accounting Statements 2022/23 for

St Buryan Lamorna and Paul Parish Council

	Year ending		Notes and pointers
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	0	41,519	Please round all figures to nearest £1. Do not leave any down-balance and report £0 or Nil balances. All figures must agree to underlying financial records. Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to flow 7 of previous year.
2. (+) Precept or Rates and Levies	21,392	22,161	Total amount of precept (or for CDR rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	40,172	18,436	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	6,975	8,058	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers' NI contributions, employees' 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	12,970	38,835	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	41,519	34,513	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	41,519	34,513	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March. To agree with bank reconciliations.
9. Total fixed assets plus long term investments and assets	59,634	59,634	The value of all the property the authority owns - if it equals up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (including PWLLs).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust Funds (including charitable)				The Council, as a body corporate, acts as a trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust Funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioner's Guide to Proper Practice and present truly the financial position of this authority.
Signed by Responsible Financial Officer before being presented to the authority for approval

R. P. ...
Date: 22/05/2023

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

22/05/2023

as recorded in minute reference:

2205202317 P. 10

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

J. PROUL ...

Annual Internal Audit Report 2022/23

ST BURYAN LAMORNA AND PAUL PARISH COUNCIL

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During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with the 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.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			<input checked="" type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>		
H. Asset and movements registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>		
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 originating records and where appropriate debited and credited with properly recorded.	<input checked="" type="checkbox"/>		
K. If the authority notified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR did 'not' cover it?)			<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR exercised by a notice on the website and/or authority approved minutes confirming the date and).	<input checked="" type="checkbox"/>		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 7 Guidance Notes).	<input checked="" type="checkbox"/>		
O. (For local councils only) Trust funds (including charities) - The council met its responsibilities as a trustee.	<input checked="" type="checkbox"/>		

NOT COVERED

For any other risk areas identified by the authority adequate controls existed (set any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 06/05/2023 11/05/2023
Name of person who carried out the internal audit: Barbara Urzula OBE MAS

Signature of person who carried out the internal audit: *B. Urzula* Date: 11/05/2023

If the response is 'no' please state the conditions and actions being taken to address any weaknesses identified (and aspects thereof if needed).
If the response is 'not covered' please state when the next internal audit work was done in this area and what it is (and covered, or if coverage is not required, the area and how the audit must meet regular updates where not covered (and aspects thereof)).