

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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Have the dates set for the period for the exercise of public rights been published?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Section 1	For any statement to which the response is 'no', is an explanation available for publication?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has an explanation of significant variations been published where required?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

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.

WEST HAGBOURNE 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: £15,622

Total annual gross expenditure for the authority 2023/24: £12,948

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

02/05/24

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

01/05/2024

Signed by Chair



Date

02/05/24

as recorded in minute reference:

24/829

Generic email address of Authority

~~northmoretonpc@gmail.com~~

WESTHAGBOURNEPC
@GMAIL.COM

Telephone number

07501033123

*Published web address

<http://www.westhagbourne.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

WEST HAGBOURNE PARISH COUNCIL

<http://www.westhagbourne.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.	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

26/04/2024

Name of person who carried out the internal audit

MARK JOHN HONE

Signature of person who carried out the internal audit



Date

26/4/24

*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:

WEST HAGBOURNE 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<i>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.</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:

01/05/2024

and recorded as minute reference:

24/829

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

Chair

Clerk

[Signature]
[Signature]

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

<http://www.westhagbourne.org/>

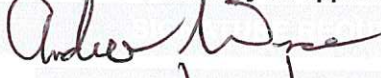
Section 2 – Accounting Statements 2023/24 for

WEST HAGBOURNE PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2023 £	31 March 2024 £		
1. Balances brought forward	52,539	52,594	<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	7,185	8,225	<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	1,789	7,397	<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	2,997	2,939	<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	5,922	10,009	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>	
7. (=) Balances carried forward	52,594	55,268	<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	52,594	55,268	<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	9,829	13,870	<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


Date 02/05/2024

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

01/05/2024

as recorded in minute reference:

24/829

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



Financial Statement

Opening Balance 1/4/2023

Bank
52594.85 ✓

201.85 + 52393.00

Receipts

15,621.92 ✓

Payments

12948.3 ✓

Closing Balance

55268.47
κ

Bank Reconciliation

Current Account as of 31.03.2024

268.47 ✓

Reserve Account as of 31.03.2024

55000 ✓

Total

55268.47
λ

OB No	Date	Payee	Invoice Date	Net	Vat	Total	Minute	Signed	Comment
OB96	11.05.23	Andrew Wise		364	0	364	364	MB/MT	Clerks Salary ✓
OB97	11.05.23	Andrew Wise		27.95	0	27.95	27.95	MB/MT	Clerks Expenses ✓
OB98	11.05.23	HMRC		91	0	91	91	MB/MT	PAYE ✓
OB99	11.05.23	CFO		35	0	35	35	MB/MT	Annual Membership ✓
OB100	11.05.23	OALC	01.03.23	130	26	156	156	MB/MT	Annual Membership ✓
OB101	11.05.23	Cuisine Catering of Cholsey		700	0	700	700	MB/MT	Coronation Party ✓
OB102	11.05.23	West Hagbourne Village Association		328	0	328	328	MB/MT	Coronation Party ✓
OB103	11.05.23	Square Wave		420	84	504	504	MB/MT	Newsletter Printing ✓
OB104	11.05.23	Hagbourne Village Hall	11.04.23	12	0	12	12	MB/MT	Hall Hire ✓
OB105	11.05.23	BHIB Councils Insurance		991.75	0	991.75	991.75	MB/MT	Insurance Premium ✓
OB106	23.06.23	Synergy Handyman	19.06.23	417.93	65.57	483.5	483.5	MB/MT	Repairs to Steps on the path to Upton ✓
OB107	06.07.23	Andrew Wise		364	0	364	364	MB/DT	Clerks Salary ✓
OB108	10.07.23	HMRC		91	0	91	91	MB/DT	PAYE ✓
OB109	06.07.23	Andrew Wise		53.25	0	53.25	53.25	MB/DT	Clerks Expenses ✓
OB110	06.07.23	Andrew Wise	25.05.23	84.95	16.99	101.94	101.94	MB/DT	Website Domain Name Renewal Expenses Reimbursement to Clerk ✓
OB111	06.07.23	EAL	11.05.23	100	20	120	120	MB/DT	Internal Audit Fee ✓
OB112	06.07.23	BGG Garden and Tree Care Ltd	31.05.23	270	54	324	324	MB/DT	Grass Cutting ✓
OB113	06.07.23	Community Heartbeat	15.06.23	222.5	44.5	267.00	267.00	MB/DT	Defib Spare Parts ✓
OB114	06.07.23	Hagbourne Village Hall		36	0	36	36	MB/DT	Village Hall Hire ✓
OB115	10.07.23	Synergy Handyman		398.65	0	398.65	398.65	MB/DT	Add handrail to Steps on the path to Upton ✓
OB116	07.09.23	Andrew Wise		364	0	364	364	MB/DT	Clerks Salary ✓
OB117	11.09.23	HMRC		91	0	91	91	MB/DT	PAYE ✓
OB118	07.09.23	Andrew Wise		9.75	0	9.75	9.75	MB/DT	Clerks Expenses ✓
OB119	07.09.23	Hagbourne Village Hall		12	0	12	12	MB/DT	Hall Hire ✓
OB120	07.09.23	BGG Garden and Tree Care Ltd	31.07.23	270	54	324	324	MB/DT	Grass Cutting ✓
OB121	07.09.23	SODC		200	0	200	200	MB/DT	Fee for uncontested parish election ✓
OB122	07.09.23	Gala Tent	07.09.23	1593.93	318.79	1912.72	1912.72	MB/DT	Gala Tent Marquee Elite ✓
OB123	02.11.23	Andrew Wise		364	0	364	364	MB/DT	Clerks Salary ✓
OB124	08.11.23	HMRC		91	0	91	91	MB/DT	PAYE ✓
OB125	02.11.23	Andrew Wise		9.75	0	9.75	9.75	MB/DT	Clerks Expenses ✓
OB126	02.11.23	Royal British Legion		50	0	50	50	MB/DT	Donation ✓
OB127	02.11.23	CAB		50	0	50	50	MB/DT	Donation ✓
OB128	04.01.24	Andrew Wise		382.35	0	382.35	382.35	MB/HL	Clerks Salary ✓
OB129	08.01.24	HMRC		95.4	0	95.4	95.4	MB/HL	PAYE ✓
OB130	04.01.24	Andrew Wise		56.5	0	56.5	56.5	MB/HL	Clerks Expenses ✓
OB131	04.01.24	Hagbourne Village Hall		24	0	24	24	MB/HL	Hall Hire ✓
OB132	04.01.24	BGG Garden and Tree Care Ltd		270	54	324	324	MB/HL	Grass Cutting ✓
OB133	04.01.24	West Hagbourne Village Association		2185	0	2185	2185	MB/HL	Donation ✓
OB134	15.03.24	Andrew Wise		382.15	0	382.15	382.15	DT/HL	Clerks Salary ✓
OB135	15.03.24	Andrew Wise		6.5	0	6.5	6.5	DT/HL	Clerks Expenses ✓
OB136	15.03.24	HMRC		95.6	0	95.6	95.6	DT/HL	PAYE ✓
OB137	15.03.24	Hagbourne Village Hall		12	0	12	12	DT/HL	Hall Hire ✓
OB138	14.03.24	Margaret Leishman		201.09	40.22	241.31	241.31	DT/HL	Community Speedwatch Signs Reimbursement ✓
OB139	21.03.24	The Sand Bag Co.		180.19	36.04	216.23	216.23	DT/HL	Sand Bags ✓
TOTAL				12134.19	814.11	12948.3			VAT Claimed

Ref	Date	Received From	Amount	Comment
1	06.04.2023	SODC	✓4112.5	1st Half Precept 2023/24
2	28.04.2023	SODC	✓5438.13	CIL Payment pril 2023
3	10.05.2023	OCC	✓546.8	Grass Cutting Donation
4	05.06.2023	Reserve Account	✓109.24	Interest
5	04.09.2023	Reserve Account	✓139.21	Interest
6	07.09.2023	SODC	✓4112.5	2nd Half Precept 2023/24
7	04.12.2023	Reserve Account	✓168.12	Interest
8	05.01.2024	Peter Welch Motor Garage	✓30	Newsletter Advert Fee
9	11.01.2024	Mr & Mrs Totterdell	✓30	Newsletter Advert Fee
10	08.02.2024	HMRC	✓737.85	VAT Refund
11	04.03.2024	Reserve Account	✓197.57	Interest
Total			✓15,621.92	✓

Date	Amount Received	Amount Spent	Balance	Comments
26.04.2019	£3,318.89		£ 3,318.89	
02.12.2019		£818.80	£ 2,500.09	Village Bench Repairs
25.10.2019	£3,630.13			
2019	£6,949.02		£ 6,130.22	
22.04.2020	£2,835.00			
29.10.2020	£4,545.94			
2020	£7,380.94		£ 13,511.16	
30.04.2021	£5,548.13			
27.10.2021	£4,839.38			
04.11.2021		£1,500.00	£ 12,011.16	Moor Lane restoration work
2021	£10,387.51		£ 22,398.67	
03.03.2022		£521.00	£ 21,877.67	Jubilee Party Expenses
30.06.2022		£1,385.51	£ 20,492.16	Jubilee Party Expenses
07.07.2022		£343.79	£ 20,148.37	Jubilee Party Expenses
11.08.2022		£428.50	£ 19,719.87	Village Bench Repairs
02.03.2023		£86.80	£ 19,633.07	Coronation Party Insurance Premium
02.03.2023		£235.20	£ 19,397.87	Coronation Party Large Screen Hire
2023	£5,438.13		£ 24,836.00	
11.05.2023		✓ £700.00	£ 24,136.00	Coronation Party Hog Roast
11.05.2023		✓ £328.00	£ 23,808.00	Coronation Party Toilet Hire & Food deposit
23.06.2023		✓ £483.50	£ 23,324.50	Path to Upton Steps Repair
10.07.2023		✓ £398.65	£ 22,925.85	Add handrail to Steps on the path to Upton
07.09.2023		✓ £1,912.72	£ 21,013.13	Purchase of a new Marquee for the village
04.01.2024		✓ £2,185.00	£ 18,828.13	Gazebo x 2 and 50 chairs for WHVA
14.03.2024		✓ £241.31	£ 18,586.82	Community Speedwatch Signs Reimbursement
21.03.2024		✓ £216.23	£ 18,370.59	Sand Bags
31.03.2024	£30,155.60	£11,785.01	£18,370.59	TOTAL

	2023-2024	To date	Notes
General Administration			
Hire of hall	£100.00	£96.00 ✓	
Insurance	£975.00	£991.75 ✓	
Clerk's Salary	£2,730.00	£2,775.50 ✓	
Clerk's expenses	£150.00	£163.70 ✓	
Local elections	£500.00	£200.00 ✓	
OALC Membership	£150.00	£156.00 ✓	
CFO Membership	£35.00	£35.00 ✓	
Internal Auditor	£120.00	£120.00 ✓	
Training	£100.00		
	£4,860.00	£4,537.95	
		^	
Maintenance			
Grasscutting	£1,890.00	£972.00 ✓	
Skip Hire	£250.00		
Upton path steps repair		£483.50	Paid for out CIL ✓
Upton path steps handrail		£398.65	Paid for out CIL ✓
	£2,140.00	£1,854.15	
		^	
S137 payments and other regular grants			
C.A.B	£50.00	£50.00 ✓	
British Legion	£50.00	£50.00 ✓	
Village Website	£100.00	£101.94 ✓	
Newsletter Printing	£500.00	£504.00 ✓	
Defibrillator Running Costs	£275.00	£267.00 ✓	
	£975.00	£972.94	
		^	
Contingency	£250.00	£0.00	
Coronation Party			
Hog Roast		£700.00	Paid for out CIL ✓
Portable Loos & Deposit for food		£328.00	Paid for out CIL ✓
		£1,028.00	Total
		^	
Marquee for WHVA		£1,912.72	Paid for out CIL ✓
Gazebo x 2 and 50 chairs for WHVA		£2,185.00	Paid for out CIL ✓
Community Speedwatch Signs Reimbursement		£241.31	Paid for out CIL ✓
Sand Bags		£216.23	Paid for out CIL ✓
		£4,555.26	
		^	
Total	£8,225.00	£12,948.30	
		^	
Precept = £8225.00			

West Hagbourne Parish Council - Annual Accounts for Year ending 31st March 2024

Significant Variances

Receipts increased by £6647.46 in 2023/24 compared to the previous year

NAME	Difference £
SODC Precept increased by	1040
OCC Grass Cutting Grant decreased by	-546.8
Reserve Account Interest increased by	541.38
Newsletter Adverts decreased by	-180
HMRC VAT RETURN increased by	354.75
CIL PAYMENTS increased by	5438.13
TOTAL	6647.46

Payments increased by £4028.95 in 2023/24 compared to the previous year

NAME	Difference £
Clerks Salary increased by	115.50
Clerks Expenses decreased by	-172.83
Audit Fees stayed the same	0.00
Memberships increased by	6.00
Insurance increased by	21.32
Website increased by	81.55
Grass Cutting increased by	72.00
Village Hall Hire decreased by	-0.40
Donations stayed the same	0.00
Defib spare parts increased by	267.00
Newsletter Printing	0.00
Bench Repairs decreased by	-428.50
Jubilee Party decreased by	-1729.30
Coronation Party increased by	706.00
Local Elections increased by	200.00
Upton path steps repair increased by	882.15
Marquee for WHVA increased by	1912.72
Gazebo x 2 and 50 chairs for WHVA increased by	2185.00
Community Speedwatch Signs Reimbursement increased by	241.31
Sand Bags increased by	216.23
OCC Refund decreased by	-546.80
TOTAL	4028.95

**WEST HAGBOURNE PARISH COUNCIL
ASSETS AS AT 31ST MARCH 2024**

	VALUE £
STRUCTURES:	
War memorial bus shelter (Village Square 1954: £150)	150
STREET FURNITURE:	
Road traffic mirror (Adjacent to the bus shelter 1994: £450)	450
Plant Trough (By village pond 2008: £135)	135
Telephone kiosk (Village Square 2010: £1)	1
Defibrillator (incl. Steel Cabinet 2015: £1775)	1775
Benches:	
Around tree in The Square (1997: £2600 & 2019:£1637 upgrade)	4237
Adjacent to the Bus Shelter (1957: £250)	250
Rear of Manor Farm (2006: £800)	800
Notice boards:	
Map board adjacent to the bus shelter (2005: £956)	956
Notice board on bus shelter	1000
Notice board in York Road	75
Hagbourne Cemetery:	
Cemetery (25% share)	1233.33
Lych gate (25% share)	2808.33
TOTAL VALUE OF ASSETS	13870.66

Payments

Council may spend up to **£9.93** per head of the electorate for the benefit of parishioners on activities or projects not specifically authorised by other powers.

Number of electors in West Hagbourne Parish in March 2024 = 208

Total available to spend = £2065.44

Actual Payments 2023 - 2024 = £975.00

Agency Work

The Council undertook no agency work on behalf of other councils.

PAYE

The Council employs one part time member of staff and all outstanding PAYE payments have been made.