

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
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**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- 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.
- **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.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (Section 2, page 5). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on page 5. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that 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 have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
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', has an explanation been published?	✓	
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 31 March 2024 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

***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

Annual Internal Audit Report 2023/24

ENT Rugeley Town Council ITY

www.rugeleytowncouncil.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

16/11/2023 22/05/2024 DD/MM/YYYY

Name of person who carried out the internal audit

S Morris ACMA OFFICIAL NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

22/05/2024

*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).



Black Rose Solutions Limited

74 Leacroft Road
Penkridge
Staffs
ST19 5BU

0781 321 7576
sandie.morris@blackrosesolutions.co.uk

23rd May 2024

Dear Melanie,

Rugeley Town Council – Internal Audit 2023/24

I confirm that I have carried out an examination of your accounts and procedures, in line with the Practitioners Guide 2023 and in accordance with the requirements of the Accounts and Audit Regulations 2015. (See additional note on next page about the role of internal audit.)

I can state that I found no material errors, omissions or irregularities in your financial records and I have no significant concerns about your internal control procedures.

Please refer to the enclosed report for further details of the audit work covered.

I would also confirm that I am totally independent of your Council and have no contact with any Member or employee.

Yours sincerely,

S MORRIS

Mrs Sandra Morris ACMA

Enc
Note about Scope of Internal Audit
Full Internal Audit Report

Summary of Findings

Comments marked **REC** denote an issue recommended for action as it may affect the Internal Audit response on the AGAR (Annual Governance and Accounting Return).

Comments marked **note** are included for reference or information.

Items referenced **FR** – relates to clause in the council's financial regulations.

Items reference **PG** – relates to a clause in the practitioners Guide.

Black Rose Solutions Ltd

Internal Audit - Report

Name of Council - **Rugeley Town Council**

Date of Audit - **22nd May & 16th November 2023**

Annual Return - Internal Control Objectives

A. Appropriate accounting records have been properly kept throughout the financial year.	YES
Is the cashbook maintained and up to date?	yes*
Is the cashbook arithmetic correct?	yes
Is the cashbook regularly balanced?	yes
During the year the council moved from RBS to Scribe - this move was not reviewed at depth, but no irregularities were noted from brief inspection.	note
There has been an interim period due to staff changes where the system was not kept up to date. It was brought up to date before the interim audit, but the information had not been presented to council with the usual frequency. It is accepted that these were exceptional circumstances, but the council may wish to consider whether a contingency plan is needed for such circumstances.	note

B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES
Are payments supported by invoices?	yes
Is all expenditure approved?	yes*
Is VAT appropriately accounted for?	yes*
Does the Council hold Power of Competence?	yes
Re adopted?	14/06/2023
A small value invoice had been paid twice during the staff transition period. This will be corrected.	note
A larger invoice had not been included on approval sheets - though it had been initialled by two councillors.	note
Upon discussion with the FO - it was agreed that an approval sheet can be printed directly from the finance system which should reduce workload and the risk of such errors. This will be trialled before the old system is discarded. UPDATE approval sheets are now printed direct from Scribe.	note
A few recently approved cheque stubs had not been initialled in line with financial regulations FR 6.5 To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.	REC

F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	YES
Is all petty cash spent recorded and supported by VAT invoices/receipts?	yes
Is petty cash expenditure reported to each council meeting?	yes
Is petty cash reimbursement carried out regularly?	yes
There are 3 petty cash floats, managed on an imprest system. Top ups are supported by receipts, and regularly reported to council.	
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.	YES
PG.G.7 • Check the correct treatment of Pension contributions	
Do all employees have contracts of employment with clear terms and conditions?	yes
Do salaries paid agree with those approved by the council?	yes
Are other payments to employees reasonable and approved by the council?	yes
Have PAYE/NIC been properly operated by the council as an employer?	yes
Does line 4 include only Salary, NI & Pension	yes
Does the council monitor off payroll working (IR35)	n/a
Payroll is outsourced. There was an issue with calculation of pension contributions. The RFO had already flagged this and it is pending correction.	note
H. Asset and investments registers were complete and accurate and properly maintained.	YES
PG.H.3 • Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement	
	ok
PG.H.6 • Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority	
	ok*
Does the council maintain a register of all material assets owned or in its care?	yes
Are the assets and investments registers up to date?	yes
Do asset insurance valuations agree with those in the asset register?	no*
The council has a comprehensive insurance policy, but it was not easy to verify insurance values between the asset register and the insurance schedule. The council could consider adding "insurance category" and "insurance value" columns to the asset register to help ensure that insurance is adequate.	note
I. Periodic and year-end bank account reconciliations were properly carried out.	YES
Is there a bank reconciliation for each account?	yes
Is a bank reconciliation carried out regularly and in a timely fashion and approved by council?	yes
Are there any unexplained balancing entries in any reconciliation?	no
Is the value of investments held summarised on the reconciliation?	yes

M. The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. (Evidenced by website or minutes)	YES*
Approval Date (meeting)	03/05/2023
Publication Date (announcement date)	22/06/2023
Date from (commencement date)	23/06/2023
Date to	03/08/2023
It required to publish your annual report as soon as practical. It is not clear (due to staff changes) why the publication was not made on the earliest possible date, and whether it would have been practical to have published earlier. It would be good practice in the future to make a note in the minutes explaining the reason for any delay in publication.	note
N. The authority has complied with the publication requirements for 2022/23 AGAR.	NO
Notice of Period for Exercise of Electors Rights	yes
Section 1 Annual Governance Statement	yes
Section 2 Accounting Statements	yes
Notice of Conclusion of Audit	no
Section 3 External Audit Report & Certificate	yes
Internal Audit Report	yes
At the time of the interim audit the external audit report and notice of conclusion of audit were not published. UPDATE the external audit report (audited AGAR) has now been published, but not the Notice of Conclusion of Audit.	note
O. Trust funds (including charitable) – The council met its responsibilities as a trustee.	N/a
The council is not a trustee	

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

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our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

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

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

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

05/06/2024

and recorded as minute reference:

107.5

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.rugeleytowncouncil.gov.uk ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

RUGELEY TOWN COUNCIL

Town Clerk: Mrs Melanie Matthews
E: clerk@rugeleytowncouncil.gov.uk



Explanations of 'No' response

Section 1 - Annual Governance Statement

Box 5 – The council didn't review our risk assessment in the year, it was completed at our May 2024 full council meeting. This was due to an oversight when we have been without a clerk. We have rectified this by adjusting our annual meeting agenda template to include reviewing risk assessments.

Section 2 – Accounting Statements 2023/24 for

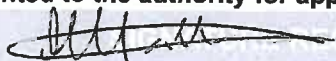
EN Rugeley Town Council ITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	541,471	499,575	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	315,502	317,393	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	105,947	93,573	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	220,312	238,769	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	243,032	334,982	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	499,576	336,790	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	472,543	327,251	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	243,894	330,953	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

 SIGNATURE REQUIRED

Date

22/05/2024

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

05/06/2024

as recorded in minute reference:

107.5

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of

EN Rugeley Town Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Attachment 1.2

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: _____ Rugeley Town Council _____

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2022/23 £	2023/24 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	315502	317393	1891	
Box 3 <i>Other income</i>	105947	93573	12374	
Box 4 <i>Staff costs</i>	220312	238769	18457	
Box 5 <i>Loan interest/ capital</i>	0	0	0	
Box 6 <i>Other payments</i>	243032	334982	91950	Council brought and installed solar panels along with battery storage £79400 and replaced a flat roof £21600. However, from last year, council did save £7700 where the heating had to be repaired and saved £1500 on air conditioning repairs.

Box 7 <i>Balances carried forward</i>	499576	336790	-162786	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.
Box 9 <i>Fixed assets & long-term assets</i>	243894	330953	87059	Explain <u>all</u> movements in this category and not just those above 15% See attached spreadsheet
Box 10 <i>Total borrowing</i>	0	0	£ 0.00	

Rugeley Town Council
Reserves Balance
2023 - 2024

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Election Fund	24,195.44		1,706.70		22,488.74
USL Removal Fund	40,233.00				40,233.00
Renovations and Renewals	39,584.20	-18,212.93	14,014.47		7,356.80
Community Projects	13,247.53				13,247.53
Community Infrastructure Levy	10,429.39			1,890.83	12,320.22
New Flat Roof	65,000.00	-34,216.80	30,783.20		0.00
Solar Panels and battery	70,000.00		70,000.00		0.00
Total Earmarked	262,689.56	-52,429.73	116,504.37	1,890.83	95,646.29
TOTAL RESERVE	262,689.56	-52,429.73	116,504.37	1,890.83	95,646.29
GENERAL FUND					241,143.69
TOTAL FUNDS					336,789.98

Asset Register Acquisitions and Disposals 2023-24

Balance Brought Forward	£243,893.66
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Acquisitions			
Location	Asset	Date Paid	Amount
Theatre Store Rooms	Bubble Machine	09/03/2023	£401.61
Bar & Kitchen	Water Heater	21/03/2023	£240.00
Theatre Store Rooms	Snow machine x 2	21/03/2023	£1,881.66
Council Office's Roof	Solar Panels	02/08/2023	£79,397.67
Bar & Kitchen	Coffee Machine	02/10/2023	£3,994.99
Front door	Ring door bell	17/10/2023	£79.16
Theatre Managers Office	New computer	23/11/2023	£1,154.02
Finance Officers Office	Office chair	02/02/2024	£111.80
Clerk and Admin Officers Room	Office chair	12/02/2024	£118.35
Total			£87,379.26

Disposals			
Location	Asset	Date Paid	Amount
Finance Officers Office	Office chair		-£199.99
Clerk and Admin Officers Room	Office chair		-£119.99
Total			-£319.98

Total Asset register balance	£330,952.94
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Rugeley Town Council
Reconciliation between Box 7 and Box 8

31/03/2024

This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for actual cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis

	<i>Amount</i>	<i>Amount</i>
Box 7 - Balances carried forward		336,789.98
Debtors	3,740.00	
Prepayments	267.45	
Stocks and Stores		
VAT Recoverable	9,724.31	
TOTAL DEDUCTIONS		13,731.76
Creditors	4,192.46	
Receipts in Advance		
Doubtful Debts		
TOTAL ADDITIONS		4,192.46
Box 8 - Total cash and short term investments		327,250.68

Rugeley Town Council
ADJUSTMENTS FOR THE YEAR ENDING 31/03/2024

Accruals - Increase Expenditure

	<u>Code</u>	
Yearly grant	Grants	500.00
Yearly grant	Grants	500.00
Yearly grant	Grants	500.00
SLCC Summit	Staff Training - TC	65.00
Yearly grant	Grants	415.46
Yearly grant	Grants	500.00
Yearly grant	Grants	400.00
Yearly grant	Grants	500.00
Yearly grant	Grants	500.00
Set up of new phones	Telephone & Broadband - TC	312.00
		£4,192.46

Prepayments - Decrease Expenditure

	<u>Code</u>	
Sanitary Disposal	Waste Collection	267.45
		£267.45

Debtors - Increase Income

		<u>Code</u>	
Pantomime Tickets		Pantomime	1,470.00
Pantomime Tickets		Pantomime	245.00
Room Hire	Owen Allen	Commercial Hire	2,025.00
			£3,740.00

Attachment 2

Local Council name: _____ Rugeley Town Council _____

Confirmation of contact details

Please confirm the contact details for the Clerk, RFO (if not the clerk) and Chair, to assist us in ensuring that our records are kept up to date:

Clerk's name: Melanie Matthews.....	RFO's name (if not clerk):	Chair's name: Cllr Glenn Kirkham.....
Clerk working hours (e.g. Mon-Fri 9-5pm): Monday, Wednesday, Thursday and Friday 9.30- 3.30pm	RFO working hours (e.g. Mon-Fri 9-5pm):	
Parish Council registered address: Rugeley Rose Theatre Admin Offices Taylors Lane Rugeley WS15 2AA	Parish Council registered address:	Chair contact postal and email address: Willow End House Quarry Close Slitting Mill Rugeley WS15 2YB Email: glenn.kirkham@rugeleytownco uncil.gov.uk
Telephone: Primary contact number: 01889 574 074 Mobile/Alternative number: 07359227183	Telephone: Primary contact number: Mobile/Alternative number:	Telephone: Primary contact number: 07973226307 Mobile/Alternative number:
E-mail address for the Council/Meeting (please do not provide a personal e-mail address unless the clerk / RFO does not have a Council/Meeting e-mail address). clerk@rugeleytowncouncil.gov.uk		

Please return this form via email together with the
Annual Governance & Accountability Return and other information requested.

Attachment 3.1

Local council name: _____ Rugeley Town Council _____

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2024

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: _____ 06/06/2024 _____ (a)</p> <p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2024 these documents will be available on reasonable notice on application to:</p> <p>(c) Melanie Matthews, Interim Town Clerk clerk@rugeleytowncouncil.gov.uk</p> <p>commencing on (c) _____ 07/06/2024 _____</p> <p>and ending on (d) _____ 18/07/2024 _____</p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> • the opportunity to question the auditor about the accounts; and • the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:</p> <p>Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk</p> <p>5. This announcement is made by (e) _____ Melanie Matthews, Interim Town Clerk _____</p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c)And</p> <p>(d)The inspection period must be 30 working days in total and commence no later than 1 July 2024.</p> <p>(e) Insert name and position of person placing the notice</p>
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