

# Aust Parish Council

*Serving the communities of Aust, Elberton  
and Littleton upon Severn*

I hereby give notice that a meeting of the Parish Council will be held on

**Tuesday 14<sup>th</sup> May 2024 at 7.30pm at Elberton Village Hall**

Councillors are summoned to attend for the purpose of transacting the business set out below.

*Emma Pattullo, Clerk to the Council*  
[austparishcouncil@gmail.com](mailto:austparishcouncil@gmail.com) / 01454 837271

*Published: 8<sup>th</sup> May 2024*

## **AGENDA**

### **1 Election of Chairman & Vice Chairman** *(outgoing Chairman presides for first item)*

- 1.1 To elect a Chairman & receive signed Declaration of Acceptance of Office
- 1.2 To elect a Vice Chairman

### **2 To receive apologies**

### **3 To receive declarations of interest and requests for dispensations**

### **4 Public Forum**

*Members of the public are invited to address the council on matters of council business set out below. The Chairman may accept submissions on other matters if he chooses to do so. No council discussion may take place at this time.*

### **5 To approve the minutes of last meeting held on 9<sup>th</sup> April 2024**

### **6 To review ongoing matters and agree action required, if any**

- 6.1 Woodwell Meadows – to agree formation of volunteer group (paper 1)
- 6.2 Streetcare parish works team – to finalise list of tasks

### **7 Planning**

- 7.1 To note the following applications received, plus any received since issue of the agenda, and resolve response

*(Details of all current planning applications can be found via the [South Glos Council planning system](#))*

- i. [P24/00866/F](#) - Land at Hope Farm Village Road Littleton Upon Severn - Temporary stationing of 1no. mobile home for a 3-year period to provide rural workers accommodation (retrospective).  
*Comments by 25<sup>th</sup> May.*

### **8 Council administration**

- 8.1 To determine appointment of members to the Planning Committees
- 8.2 To appoint representatives to the following external bodies:
  - 8.2.1 Town and Parish Forum
  - 8.2.2 Community Engagement Forum
  - 8.2.3 Oldbury Site Stakeholders Group
  - 8.2.4 Severnvaile Flood Defence Group
- 8.3 To note issues raised at the Annual Parish Assembly held on 9<sup>th</sup> April 2024

## 9 Finance

- 9.1 To receive the internal audit certificate and report (paper 2)
- 9.2 To complete and approve the Annual Governance and Accountability Return (AGAR) Section 1 - Annual Governance Statements (paper 3)
- 9.3 To approve the AGAR Section 2 - Accounting Statements (paper 4)
- 9.4 To approve the Certificate of Exemption from external audit (paper 5)
- 9.5 To note the dates for provision of public rights to inspect the accounts
- 9.6 To note the following receipts:

Item	Amount
Precept – first instalment	£3410.00

- 9.7 To note the following payments made under prior approval:

Item	Amount	Minute (where applicable)
Clerk's salary & home working allowance for month to 16 <sup>th</sup> April 2024	£285.86	March '24 item 7.3

- 9.8 To approve the following payments:

Item	Amount	Power to spend
Zurich Municipal - Insurance renewal	£241.00	LGA 1972 s111
MiJan Consulting – EasyPC accounts software subscription	£60.00	LGA 1972 s111

- 9.9 To approve the following regular payments for financial year to 31st March 2025:

Item	Amount	Method	Frequency
Clerk's salary (£277.86) & home working allowance (£8)	£285.86	Standing order	Monthly on 16th
Information Commissioner's Office registration	£35.00	Direct debit	Annual, in March
South Glos. Council – localism charge (emptying of waste bin)	£47.75 + VAT	Bank transfer	Quarterly, as invoiced
Unity Trust banking charges	£18.00	Automatic charge	Quarterly

## 10 To review correspondence received & determine response

- 10.1 SGC – Confirmation of Asset of Community Value status for Littleton Village Hall
- 10.2 Sustainable Thornbury – summary of community energy workshop
- 10.3 Plastic Free Thornbury – invitation to become a Community Ally

## 11 To consider responses to the following consultations received

- 11.1 West of England Combined Authority [Local Nature Recovery Toolkit](#), expires 14<sup>th</sup> May

## 12 Any other minor matters of report (no decision required) or items for next agenda

## 13 Meeting closure

**Date of next meeting – 7.30pm, Tuesday 11<sup>th</sup> June 2024**

Attachments: (minutes available on the website; other papers may be obtained from the Clerk on request)

Draft minutes of meeting of 9<sup>th</sup> April 2024 – to be taken as read

Paper 1 – Proposal for formation of volunteer group for Woodwell Meadows

Paper 2 – Internal audit certificate and report

Paper 3 – Evidence to support responses to the AGAR Section 1 – Annual Governance Statements

Paper 4 – Draft AGAR Section 2 – Accounting Statements

Paper 5 – Certificate of Exemption

# **Proposed formation of volunteer group for management of Woodwell Meadows nature reserve**

Presented to council meeting of 14th May 2024

Prepared by Emma Pattullo & Heather Bayston

## **Introduction**

The Woodwell Meadows nature reserve at Field Lane, Littleton upon Severn, is a well-loved area of rare, unimproved grassland with an abundance of wild flowers. The site was purchased in 2009 by South Gloucestershire Council (SGC) but was legally transferred to the ownership of Aust Parish Council soon after purchase. A management agreement was set up at that time, under which Aust PC agreed to hand over management of the site to SGC.

Since then, Aust PC have acted as title holders only and have had little direct involvement with the management of the site, except when councillors (Ron Gwyther and then Steve Meredith) have run cattle on the site when requested by SGC.

In recent years the area, particularly in the upper meadow, has had rather haphazard management and has become increasingly dominated by scrub. Local residents and the parish council wish to see more regular management including actions to reduce the level of scrub, improve access to the site and promote the wild flowers for which the site is known.

It is therefore proposed that the parish council should form a working group of volunteers, to undertake work parties at the site and bring it under more regular management than SGC have been able to provide.

## **Status of the group**

The “working group” (name to be established) will be made up of councillors and interested residents.

Management aims will be agreed between the designated SGC officer(s) and the parish council, but the actual activities to be carried out at each session will be decided by the council or nominated group leader.

A parish councillor, or other resident if the council sees fit, will be nominated as group leader for each work session and will have overall responsibility for the volunteers.

Aust PC will hold adequate public liability and employee insurance (the latter also covering volunteers.)

## **Work plan, timescales and priorities**

It is proposed that the group should commence during the summer of this year. The frequency of work sessions will depend on volunteer numbers and interest, probably once per month at first.

Work plans will be based on the agreed management plan for the site and may be discussed with South Glos. Council staff, but the group leader would be able to adapt planned activities to suit the people and tools available. Initial priorities would include:

- Clearance of scrub, particularly from the upper meadow;
- Removal of ragwort;

- Cutting back excessive hedge growth, especially around the entrance gate, water trough, pond, benches and the central gateway;
- Clearance of pond and possibly de-silting;
- Removal of cuttings/uprooted scrub plants;
- Creation of log piles from dead trees.

There would also be value in carrying out some species monitoring over time.

Some of these activities would be seasonal so consideration should be given to planning when in the year the different tasks will be tackled.

### **Costs and funding sources**

#### *Equipment*

Volunteers can be asked to bring along basic equipment e.g. spades, forks, secateurs.

It is suggested that the council should purchase the following at first:

Item	Estimated cost per item (ex VAT)	Total cost (ex VAT)
Work gloves – 20 pairs, assorted sizes	£1.50	£30
Tree poppers – 1 or 2	£255 - £295 depending on size selected	Up to £590
First aid kit	£20-£30	£25
Tick remover tool?	£5	£5

Demonstrations of “tree popper” <https://www.youtube.com/watch?v=oe7U0593vzc> or <https://www.youtube.com/watch?v=je-Jhf9ming>. The Tree Popper supplier is based fairly locally and has offered an on-site demo of the tool.

#### *Training*

First aid training – 2 people?

SGC can offer places on an “Emergency first aid at work” one-day course which would be free of charge.

SGC had also suggested water awareness training for anyone working in or near the pond, but this seems more serious than is warranted by the size and depth of the pond. It could be considered, but risk might be better managed through risk assessment.

#### *Funding*

The council budget for 2024-25 includes £70 for general maintenance. There is also an underspend of £24 on insurance which could be vired to this project.

Grant funding may be available, perhaps through SGC Member Awarded Funding? Other environment-focused grants do become available sometimes but would take some time to investigate and apply for.

In future, the council could consider adding an amount to the precept to fund the group.

### **Risk Assessments**

Draft risk assessments were provided by Kirsty Newberry, SGC volunteer groups support officer. These have been amended following observations on site. The latest drafts are appended to this report.

## **General logistics**

### *Storage of equipment*

Jeremy Warren has offered to store any equipment at his house, which is around 5-10 minutes walk from the site.

### *Parking*

There is very little parking space at Woodwell Meadows. Volunteers will be encouraged to come on foot or by bike – most will be local so this shouldn't cause a problem. Anyone travelling from further away should be asked to park in Littleton village – at the village hall? – and walk from there.

### *Advertising of the group and work dates*

Volunteers will be reached via the Littleton village emails/word of mouth, the noticeboards and Meeting Point articles.

It is suggested that a WhatsApp group should be set up to co-ordinate the work party dates. This would allow contact of all volunteers in the event that, for example, a planned date had to be cancelled at short notice due to bad weather. Personal data would be gathered for communication purposes, this can be done under the council's usual Data Protection policies.

### Activity Risk Assessment

<b>Group: Woodwell Meadows volunteer group</b>	<b>Location: Woodwell Meadows, Littleton-upon-Severn</b>
<b>Other relevant risk assessments:</b> Site Risk Assessment dated: 16/04/2024 R.023 Litter picking/removal of rubbish GN.003 Transport and safe use of hand tools GN.007 Personal safety GN.009 Manual handling GN.011 Occupational health & hygiene GN.013 Working with Volunteers GN.015 First Aid GN.019-GN.022 Weils Disease, Lyme Disease, Tetanus, Legionnaires  R.015 Working at height, ladders GN.017 Noise and hearing protection	<b>Emergency access point:</b> Field Lane, Littleton-Upon-Severn, Bristol BS35 1NU. What3words: channel.trickster.motor  <b>Nearest A&amp;E:</b> Southmead Hospital, Southmead Road, Westbury-on-Trym, Bristol, Avon, BS10 5NB. Ph: 0117 950 5050 <b>Nearest Minor Injuries Unit:</b> Yate Minor Injuries Centre, Yate West Gate Centre, 21 West Walk, Yate, Bristol BS37 4AX. Ph: 01414 313 378

Activity	Harmful Outcome	Groups at Risk	Current Precautions	Risk	Further Precautions
Vegetation control – using hand tools	Abrasions from sharp tools Injury to others nearby Slips, trips and falls – sprain/break potential Puncture wound/sting from hazardous plants. Potential for infection	Volunteers	Team leader to provide guidance on safe use of tools and correct technique Ensure people aren't working too close to others Tools to be stored safely when not in use PPE to be worn – boots with ankle support, gloves First aid to be administered in event of injury	<b>Low</b>	

	Poisoning (ragwort)		Wash hands well after session and remove gloves before eating or drinking		
Litter picking	Cuts, abrasions Trips falls Repetitive strain	Volunteers	Wear gloves and use litter picking tools to protect hands and reduce bending. Report large items or in inaccessible locations, as well as needles, broken glass. Extra care on uneven ground	<b>Low</b>	
Planting	Cuts abrasions Tetanus Skin irritation from plants	Volunteers	Wear gloves and use hand tools. See GN021 for advice regarding Tetanus vaccination Location of underground services to be confirmed before starting work.	<b>Low</b>	
Clearing or de-silting pond	Trips or falls due to unseen hazards under water. Drowning	Volunteers	Move very carefully. Work in pairs or groups, no lone working in or near pond.	<b>Low</b>	Prioritise pond work to periods of low water levels. Do not enter pond if water is more than boot deep.
Wildlife observations	Trips and falls from uneven ground if looking elsewhere Insect bites and stings	Volunteers	Visual inspection of site to identify hazards; Suitable footwear to be worn. Do not try to survey "on the move". Have first aid kit and first aid trained person on site Volunteers with known allergies to exercise caution. Volunteers with severe allergies must carry EpiPen	<b>Low</b>	
Installing and maintaining wildlife habitats e.g. dead hedging, log piles	Insect bites and stings, trips and falls from uneven ground	Volunteers Public	Ensure that habitats are placed in a suitable location and have clear signs to explain to members of the public what they are.	<b>Low</b>	

Maintaining signs	Cuts, abrasions, splinters	Volunteers	Sturdy waterproof gloves. Note minor issues for sanding. Report damage/deterioration to SGC	<b>Low</b>	
Warm weather	Sunburn Sun stroke/ dehydration	Volunteers	Wear sun hats & long sleeves, use sun cream. Encourage bringing filled water bottles & take regular breaks.	<b>Medium</b>	Consider providing additional drinking water in very warm weather.
Cold or wet weather	Hypothermia or other cold weather impacts Slips on ice	Volunteers	Wear suitable cold/wet weather clothing and footwear.	<b>Low</b>	Cancel sessions during very cold weather or when ground may be frozen.
Children involved with work party	As above, but children may be more vulnerable to some risks	Volunteers under 18	All under 18s to be accompanied by a parent or other responsible adult who will commit to supervising them.	<b>Low</b>	Children under 14 will not be permitted to use hand tools. Older children to be closely supervised by a responsible adult.

<b>Assessment by:</b> Kirsty Newberry & Emma Pattullo	<b>Date of previous assessment:</b> 16/04/2024
<b>Date of this assessment:</b> 14/05/2024	<b>Next assessment due:</b> 14/05/2025

### Site Risk Assessment – Woodwell Meadows

<b>Group:</b> Woodwell Meadows volunteers	<b>Location:</b> Woodwell Meadows, Littleton-upon-Severn
<b>Other relevant risk assessments:</b> R.016 working on a slope, slips trips and falls GN.008 water hazards	<b>Emergency access point:</b> Field Lane, Littleton-Upon-Severn, Bristol BS35 1NU. What3words: channel.trickster.motor



GN.024 working near animals  
 R.013 work near underground services  
 R.020 work involving bracken  
 R.026 working near or adjacent to power of telephone lines  
 GN.018 working near public highways

**Nearest A&E:** Southmead Hospital, Southmead Road, Westbury-on-Trym, Bristol, Avon, BS10 5NB. Ph: 0117 950 5050

**Nearest Minor Injuries Unit:** Yate Minor Injuries Centre, Yate West Gate Centre, 21 West Walk, Yate, Bristol BS37 4AX. Ph: 01414 313 378

Nature of Hazard	Harmful Outcome	Groups at Risk	Current Precautions	Risk	Further Precautions
Pond	Drowning, severe injuries due to falling on wet ground	Volunteers Public	Water levels can vary – no work in or near water to be carried out when water levels are over boot depth. Work in pairs or groups – no lone working in or near water.	Medium	Pond work prioritised to periods of low water level
Uneven ground	Sprains, fractures, or breaks; bruising or abrasion from falling	Volunteers Public	Suitable footwear with ankle protection to be used Visual inspection of site prior to commencing work	Low	
Hazardous plants (e.g. brambles, nettles, ragwort)	Puncture wounds and infection risk from brambles Stings from nettles Poison from ragwort	Volunteers Public	Wear gloves when working with hazardous plants Remove gloves before eating or drinking Seek medical attention in case of puncture wound to reduce infection risk	Medium	Ensure volunteers know how to identify ragwort First aid kit on site
Long grass	In summer months – potential for ticks that can carry Lyme disease	Volunteers Public	Wear long trousers Keep to paths or areas of shorter grass during tick season. Check for ticks at the end of the session	Low	First aid kit to include tick removal tool
Trees	Falling limbs	Volunteers Public	Regular inspection and maintenance of trees to ensure they are healthy No work to be carried out near to trees when there are high winds	Low	
Animals	Diseases spread by animals Potential for bites	Volunteers	Wear gloves Wash hands after session	Low	

			First aid trained person on site Request dogs be put on lead if they are behaving aggressively Report any incidents to group leader		
Insect bites and stings	Slips, trips and falls Insect bites and stings – irritation and potential for allergic reaction	Volunteers Public	Suitable footwear with ankle protection to be used Have first aid kit and first aid trained person on site Volunteers with known allergies to exercise caution. Volunteers with severe allergies must carry EpiPen and should inform group leader and/or designated first aider	Low	

<b>Assessment by:</b> Kirsty Newberry & Emma Pattullo	<b>Date of previous assessment:</b> 16/04/2024
<b>Date of this assessment:</b> 14/05/2024	<b>Next assessment due:</b> 16/04/2025

# Annual Internal Audit Report 2023/24

## AUST PARISH COUNCIL

<https://olvestonandaust.com/index.php/councils/320-aust-parish-council>

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).	✓		
<b>O. (For local councils only)</b> 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

02/05/2024

Name of person who carried out the internal audit

Olga Shepherd, Combe Hay PC Clerk

Signature of person who carried out the internal audit



Date

02/05/2024

\*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).

**INTERNAL AUDIT OF AUST PARISH COUNCIL  
YEAR ENDING 31<sup>ST</sup> MARCH 2024**

By Olga Shepherd, Clerk and Responsible Financial Officer, Combe Hay Parish Council

FINANCE			Comments
Confirm that the Parish Council has adopted and recently reviewed Financial Regulations	<p><i>Check that there are a set of Financial Regulations (in addition to those in the Standing Orders).</i></p> <p><i>Check the date of their adoption and that there was a record made in the minutes</i></p> <p><i>Check that the most recent review date was within the current financial year</i></p>		Financial Regulations were reviewed in March 2024
Check that the council's Financial Regulations are being routinely followed by tracking some sample payments You will be provided with all invoices, receipts, bank statements, cheque stubs, receipt books and petty cash (vouchers and reconciliation) in order to do this.	<p><i>Chose an appropriate number of sample payments made at different times throughout the financial year and track them from resolution in the minutes through to the payments being made</i></p>		<p>Sample payments were provided by the clerk and were checked and tracked to resolutions in the minutes.</p> <p>Bank reconciliation and budget monitoring reported quarterly in line with the Council's Financial regulations.</p>
All payments are recorded in the (bi)monthly financial statement, reported by the RFO & minuted	<p><i>Check the minutes</i></p> <p><i>Compare the bank statement against (bi)monthly financial statement to council</i></p>		The invoices checked against minutes and bank statements.
All items of expenditure over £100 are listed on the council's website	<p><i>a. date the expenditure was incurred,</i></p> <p><i>b. summary of the purpose of the expenditure</i></p> <p><i>c. amount</i></p> <p><i>d. Value Added Tax that cannot be recovered.</i></p>	Website Transp. Code	Expenditure over £100 for the financial year 2022/23 published on PC website
Confirm that each payment has been signed by two councillors, who also initialled the cheque stub & that the cheque signing councillors also initial the invoice	<p><i>Adapt to the Local Councils own practices as detailed in their Financial Regulations e.g. electronic banking must have adequate controls comparable to the two signature rule</i></p>		The Council uses Unity Trust Bank double authorisation facility
Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit	<p><i>You will need to check the number of the electors in the parish and times this figure by the annual financial limit - <b>2023-24 is £9.93 per elector</b></i></p>		n/a

Confirm that quarterly checks of the accounts are made by a councillor not on the finance committee / group	<i>Check the minutes to ensure this was recorded and reported / minuted at a council meeting</i>		Bank reconciliation & Income and Expenditure agreed at all meetings
Check the statement of accounts according to the format included in the Annual Return form. Check that the statement of accounts was approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts.	<i>The statement of accounts should be accompanied by: a) a copy of the bank reconciliation for the relevant financial year, b) an explanation of any significant variances (e.g. more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year c) an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable.</i>	<b>Website</b> Transp. Code	Yes, all displayed
Check the Annual Governance Statement	<i>According to the format included in the Annual Return</i>	<b>Website</b> Transp. Code	Yes, displayed
Review the Assets Register and insurance policies, confirm renewal has taken place (i.e. paid) & make a note of each coverage limit	<ul style="list-style-type: none"> <li>• <i>Public liability</i></li> <li>• <i>Employers' liability</i></li> <li>• <i>Council assets</i></li> <li>• <i>Fidelity Guarantee Insurance (To cover employee dishonesty)</i></li> </ul>		Review of asset register took place in 2023.  Insurance in place, paid in June 2023 with Zurich Municipal Insurance

Check the details of public land and building assets	<i>a) description (what it is, including size/acreage), b) location (address or description of location), c) owner/custodian, e.g. the authority or board manages the land or asset on behalf of a local charity, d) date of acquisition (if known), e) cost of acquisition (or proxy value), and f) present use.</i>	<b>Website</b> Transp. Code	The only land or buildings owned by Aust Parish Council is the Woodwell Meadows Nature Reserve at Field Lane, Littleton-upon-Severn. The site is approximately 3.1 hectares and includes a wooded area, open meadows and a pond. The land was gifted at no cost to Aust Parish Council in April 2010.
<b>PROCESSES</b>			
Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months	<i>Check the date of adoption. Also that the last review date is within the past year and recorded in the minutes</i>		Standing Orders approved in March 2024. Item 7.1
Check the draft minutes of the last meeting(s) are on the council's website Check that the minutes of previous meetings are the approved version and that the draft copies have been removed		<b>Website</b> Transp. Code	All correct
Check that agendas for meetings are published (bi)monthly and giving 3 clear days notice	<i>The agenda currently on the website may be for a past date - as long as it is not more than a week older than when the last meeting took place, it still demonstrates routine posting</i>	<b>Website</b> Transp. Code	Agenda for next meeting displayed and date posted clearly displayed.
Confirm that the Parish Council is compliant with the Data Protection Act 1998 and that plans are being put in place to comply with GDPR 2018	<i>Check that there is a policy document and resolution to comply recorded in minutes</i>		Data Protection Policy reviewed 9 April 2024 and displayed on website
Confirm that the Parish Council is compliant with the Freedom of Information Act 2000	<i>Check resolution to comply recorded in minutes Check the log of FOIs received and date responded to within the deadline</i>		The Clerk confirmed there were no FOI's reported

Review the Risk Assessment and Management Scheme	<i>Check the last review date is within the past year and recorded in the minutes</i>		Risk Assessment Scheme is dated February 2024 Min 7.1
Confirm that regular backups of electronic records are made monthly and an archive copy kept in a second remote location i.e. Cloud, external hard drive and /or that duplicate hard copies of records are kept at an additional remote location.	<i>Website and email passwords in a sealed envelope and retained by the Chairman is recommended and or "The Chairman's Box" containing duplicate copies of the councils key documents and deeds.</i>		The Clerk confirmed that daily backups are made on MS OneDrive
Confirm the publication scheme		<b>Website</b>	Displayed on website
<b>COUNCILLORS</b>			
Check the publication of councillor's contact details	<i>Full home addresses are not compulsory but councillors must be available to be contacted directly by the public by email and/or phone Separate council email addresses are preferable to personal email addresses</i>	<b>Website</b> Transp. Code	Published on website
Check that positions that councillors hold on the council are published	<i>i.e., Chairman, Vice Chairman etc.,</i>	<b>Website</b> Transp. Code	All displayed
Check the register of member's interests / Declaration of Interest forms	<i>Confirm that the register of member's interests has been reviewed within the last 12 months and the Principle Authority informed of any amendments</i>	<b>Website &amp; UA website</b> Transp.Code	All displayed
Check that representation on external local public bodies (if nominated to represent the council) of each councillor is published		<b>Website</b> Transp. Code	n/a
<b>EMPLOYEES</b>			
Check that the Clerk and Responsible Financial Officer have signed contracts of employment	<i>The RFO may also be the Clerk. The Clerk must be on PAYE and cannot be self-employed i.e. invoicing the council for service provided.</i>		Contract of employment seen.
Check that all employees have contracts of employment.			Contracts of employment seen.



<i>Check the contracts of employment and PAYE records</i>	Confirm that all employees are being paid at correct rate (in accordance with contracts/national living wage/timesheets), with all tax and NI compliance.		HMRC PAYE app used for payroll
<i>Check that the council has a pension provider. Check whether employees are eligible or entitled to join the pension scheme or whether they have opted out of the scheme</i>	Check the council's pension arrangements and that contributions are made in accordance with auto enrolment or contractual obligations		No Pensions paid.
Ensure that pay rises (if any) are agreed and minuted at the relevant meeting	<i>Check the contracts of employment to ascertain whether JNC recommended pay rises are offered. Even if they are, as pay rises are an additional disbursement from public funds they should be agreed at a council meeting and minuted.</i>	Check the minutes	Agreed at meeting and recorded properly.

## **Conclusion of Internal Audit on Aust Parish Council.**

Acting Independently, I have carried out an Internal Audit of the policies and practices of **Aust Parish Council** in order to enable positive response by the relevant assertion in Section 2 of the Annual Return for the year ending 31<sup>st</sup> March 2024.

I have carried out the checks detailed in this report, in order to provide assurance that the Parish Council's systems of internal control, assessment of risk and financial management and accounting are in place and that they are adequate in protecting the use of public money.

Name: Olga Shepherd. Clerk & RFO for Combe Hay Parish Council

On behalf of ALCA internal audit team

Signed: *Olga Shepherd*

Date: 02/05/2024

## Annual Governance Statement for financial year 2023/24

For presentation to council at the meeting of 14<sup>th</sup> May 2024.

Prepared by Emma Pattullo, Clerk/RFO

At the next council meeting, council will be required to answer the statements in the Annual Governance Statement 2022/23. Each assertion requires a “Yes” or “No” response. To assist councillors with their decisions as to each statement, I have summarised the practice of Aust PC and any associated evidence for each one.

*Minute references, where provided, are in the form of “APC – Year – Month – Item” e.g. APC2023-03-7.1 refers to the meeting of March 2023, item 7.1.*

Annual Governance Statement assertion	Evidence to consider
<p><b>1.</b> We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.</p>	<ul style="list-style-type: none"> <li>• Practice defined in Financial Regulations</li> <li>• EasyPC Accounts software adopted during the year; records were transferred from the previous Excel spreadsheet system to EasyPC, to include the full financial year from 1st April 2023 within the same accounts package. EasyPC is more robust than spreadsheets and makes it easier to identify any errors.</li> <li>• Bank reconciliations carried out monthly to ensure any errors are identified promptly.</li> <li>• Internal control checks carried out when payments are made.</li> <li>• Financial position against budget reported to council at the end of each quarter.</li> </ul>
<p><b>2.</b> We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</p>	<ul style="list-style-type: none"> <li>• Councillors receive quarterly finance reports, including budget monitoring and bank reconciliation.</li> <li>• Clerk has attended Internal Controls training.</li> <li>• All payments via cheque or online bank transfer require dual authorisation. Invoices (where available) are provided for comparison with payments.</li> <li>• The move to online banking has provided greater security and transparency - four councillors have viewing access to the bank accounts, and evidence of who set up and authorised each payment can be easily shown.</li> </ul>
<p><b>3.</b> 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.</p>	<ul style="list-style-type: none"> <li>• Experienced Clerk/RFO appointed Aug 2020.</li> <li>• Membership of ALCA and SLCC provide good sources of advice when required and regular updates on new legislation or requirements</li> <li>• Standing Orders and Financial Regulations are reviewed annually and based on NALC model versions. (Minute ref: APC2024-03-7.1 &amp; 7.2)</li> </ul>

<p><b>4.</b> We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.</p>	<ul style="list-style-type: none"> <li>• Electors rights notice was published in line with guidance (minute ref: APC2023-05-12.4) on website and each noticeboard</li> </ul>
<p><b>5.</b> 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.</p>	<ul style="list-style-type: none"> <li>• Adequate insurance cover held, including fidelity guarantee and liability insurance. Renewed May 2023 with Zurich Municipal</li> <li>• Clerk attended Internal Controls training in 2021</li> <li>• Risk review carried out during the year and actions for improvement identified (minute ref: APC2024-02-7.1)</li> </ul>
<p><b>6.</b> We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.</p>	<ul style="list-style-type: none"> <li>• Councillors receive finance reports quarterly, including bank reconciliations.</li> <li>• End-of-year internal audit carried out by an experienced clerk via the ALCA small councils audit panel and follows JPAG<sup>1</sup> guidelines</li> </ul>
<p><b>7.</b> We took appropriate action on all matters raised in reports from internal and external audit.</p>	<ul style="list-style-type: none"> <li>• 2022/23 Internal audit report was presented to council (minute ref: APC2022-05-12.1)</li> <li>• No significant matters were raised in the internal audit</li> <li>• The council declared exemption from external audit for the 2022/23 financial year, hence no external audit was carried out.</li> </ul>
<p><b>8.</b> 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.</p>	<ul style="list-style-type: none"> <li>• No known litigation, liabilities or significant financial commitments other than those included in the planned budget.</li> <li>• Income – mainly from precept. Set from budget process and requested from SGC in the proper manner. General reserve of 9-12 months' income held in line with JPAG recommendations, which would allow council to continue to function in the event of non-receipt of a precept amount.</li> <li>• Expenditure – most payments are predictable. Any one-off large sum expenditure (e.g. purchase of assets) is included in budget and funding source identified at that stage. Reserves held against unexpected expenses including contested election, asset replacement or requirement for professional services</li> </ul>

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<sup>1</sup> Joint Panel on Accountability and Governance "Practitioner's Guide 2023"

## Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
<b>1.</b> Balances brought forward			<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>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<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>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>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></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<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>
<b>10.</b> Total borrowings			<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	
<b>11a.</b> 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>
<b>11b.</b> 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**

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

## 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.

ENTER NAME OF AUTHORITY

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:

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2023/24:

ENTER AMOUNT £00,000

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

SIGNATURE REQUIRED

DD/MM/YYYY

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

DD/MM/YYYY

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

Telephone number

TELEPHONE NUMBER

\*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

**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.**