

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

EN Eastleigh Town 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’ means that this authority:	
Yes	No*		
✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.	
✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	
✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.	
✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.	
✓		considered and documented the financial and other risks it faces and dealt with them properly.	
✓		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.	
✓		responded to matters brought to its attention by internal and external audit.	
✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.	
Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
		✓	

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

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

26/06/2024

and recorded as minute reference:

M21 / 24 / 2 ERENE

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

Chair

Clerk

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Section 2 – Accounting Statements 2023/24 for

EN Eastleigh Town Council

Restated

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	0	58,112	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. 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	0	397,899	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	145,437	6,960	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	59,598	91,685	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	27,727	78,069	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	58,112	293,217	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	45,757	306,604	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	2,613	4,666	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

XXXXXXXXXXXXXXXXX D

Date

11 June 2024 M/YYYY

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

26/06/2024 Y

as recorded in minute reference:

M 21 / 24 / 4 ERENCE

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

SIGNATURE OF CHAIRMAN

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

In respect of **ENEastleigh 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.

The smaller authority has included the prior year Allotment expenses in box 6 this year. Box 6 is overstated.

(continue on a separate sheet if required)

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

The prior year figures in the Accounting Statements have been restated. The AGAR was returned for amendment.

We note that the smaller authority have not reviewed independence of the internal auditor in the minutes. This should be reviewed each year together with the effectiveness of the overall internal arrangements which should be gathered wherever possible throughout the year and ideally at the planning stage of the audit.

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We 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.

External Auditor Name

BDO LLP - Southampton OF EXTERNAL AUDITOR

External Auditor Signature

DocuSigned by:
James Evans
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SIGNATURE REQUIRED

Date

20 September 2024 YY