



Farnham Town Council

Papers for External Audit

Year ending 31st March 2024

Please note these documents and Accounting Statements are unaudited at this stage and may be subject to change

Index of documents sent to External Audit

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2023-24 Audit

Section I - Completed and approved Annual Governance and Accountability Return

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

FARNHAM TOWN COUNCIL

<https://democracy.farnham.gov.uk/> ENTER THE FULLY 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. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i> | | | ✓ |
| 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 <i>(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)</i> . | ✓ | | |
| N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> . | ✓ | | |
| O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | Yes ✓ | No | Not applicable |

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

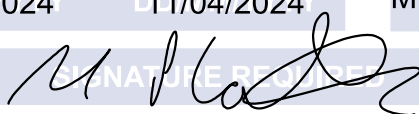
Date(s) internal audit undertaken

Name of person who carried out the internal audit

20/11/2023 25/03/2024 11/04/2024

M PLATTEN CPFA INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

05/04/2024

***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).**

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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* | |
| 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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i> |

***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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

Alan Earwaker
SIGNATURE REQUIRED

Clerk

Iain Lynch
SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

| | Year ending | | Notes and guidance |
|--|--------------------|--------------------|--|
| | 31 March 2023 £ | 31 March 2024 £ | |
| 1. 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> |
| 2. (+) 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> |
| 3. (+) 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> |
| 4. (-) 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> |
| 5. (-) 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> |
| 6. (-) 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> |
| 7. (=) Balances carried forward | | | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i> |
| 8. Total value of cash and short term investments | | | <i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i> |
| 9. Total fixed assets plus long term investments and assets | | | <i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i> |
| 10. Total borrowings | | | <i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i> |

| For Local Councils Only | Yes | No | N/A | |
|---|-----|----|-----|--|
| 11a. Disclosure note re Trust funds (including charitable) | | | | <i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i> |
| 11b. Disclosure note re Trust funds (including charitable) | | | | <i>The figures in the accounting statements above exclude any Trust transactions.</i> |

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED
Iain Lynch

Date

11/04/2024

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

Alan Earwaker

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

In respect of ENTER NAME OF AUTHORITY

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



2023-24 Audit

Section 2 - Form showing dates for the provision for the exercise of public rights

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)
National Audit Office's Code of Practice 2014

The public has a right to inspect Farnham Town Council's Annual Governance and Accountability Return and supporting records and electors and their representatives have a right to ask the external auditor formal questions or raise objections to the accounts in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the council.

Name of smaller authority: **Farnham Town Council, Surrey**

On behalf of Farnham Town Council, I confirm that the dates set for the period of exercise of public rights are as follows:

Commencing on: **Wednesday 12th June 2024**
and ending on **Wednesday 24th July 2024**

This represents 30 working days inclusive and must include the first 10 working days of July 2024.

Each year Farnham Town Council's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by local government electors and their representatives. For the year ended 31 March 2024, these documents will be available on reasonable notice between the hours of 10am and 4pm on application to:

The Town Clerk at Farnham Town Council, South Street, Farnham GU9 7RN. Telephone: 01252 712667.
Email: customer.services@farnham.gov.uk.

Signed: *Iain Lynch*

Date: 11th June 2024

Role: Town Clerk and Responsible Financial Officer

This form is submitted to the appointed external auditor PKF Littlejohn LLP (Ref: SBA Team), 15 Westferry Circus, Canary Wharf, London, E14 4HD sba@pkf-littlejohn.com along with the Annual Governance and Accountability Return and other requested documentation.



2023-24 Audit

Section 3 - Copy of Bank and investment Reconciliation

Farnham Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2024

| | <u>Account Description</u> | <u>Balance</u> |
|---------------------------------------|---------------------------------------|---------------------|
| <u>Bank Statement Balances</u> | | |
| 1 | 31/03/2024 Current Account - 31141023 | 123,080.72 |
| 3 | 31/03/2024 MM Investment - 10613371 | 0.00 |
| 6 | 31/03/2024 MM Investment - 90678880 | 0.00 |
| 8 | 31/03/2024 Petty Cash | 857.45 |
| 9 | 31/03/2024 Depot Petty Cash | 0.00 |
| 10 | 31/03/2024 HSBC Commercial card | 0.00 |
| 11 | 31/03/2024 Mayor's Charity Account | 3,470.96 |
| 12 | 31/03/2024 Mayor's Charity Petty Cash | 0.00 |
| 13 | 31/03/2024 Projects Cashbox | 0.00 |
| 15 | 28/03/2024 Money Market Call Account | 3,841.70 |
| 16 | 31/03/2024 Cambridge & Counties | 252,801.40 |
| | | 384,052.23 |
| <u>Other Cash & Bank Balances</u> | | |
| | CCLA Investment 0681180001PC | 700,000.00 |
| | MM Investment 00828203 | 100,000.00 |
| | MM Investment 30828181 | 200,000.00 |
| | MM Investment 30832456 | 200,000.00 |
| | MM Investment 71042866 | 150,000.00 |
| | MM Investment 80878359 | 400,000.00 |
| | Nationwide 90130536 | 107,796.47 |
| | | 1,857,796.47 |
| | | 2,241,848.70 |
| <u>Unpresented Payments</u> | | |
| 1 | 11/03/2024 200776 | 500.00 |
| 1 | 25/03/2024 200830 | 119.99 |
| 1 | 25/03/2024 200831 | 386.82 |
| 1 | 25/03/2024 200833 | 176.64 |
| 1 | 25/03/2024 200834 | 200.00 |
| 1 | 25/03/2024 200835 | 160.00 |
| 1 | 25/03/2024 200836 | 245.00 |
| 1 | 26/03/2024 200832 | 61.80 |
| 1 | 28/03/2024 200837 | 70.00 |
| 1 | 28/03/2024 200838 | 60.00 |
| 1 | 28/03/2024 200839 | 30.00 |
| 1 | 28/03/2024 200840 | 2,344.80 |
| 1 | 28/03/2024 200841 | 2,616.00 |
| 1 | 28/03/2024 200842 | 1,933.34 |
| 1 | 28/03/2024 200843 | 4,923.00 |
| 1 | 28/03/2024 200844 | 90.00 |
| 1 | 31/03/2024 200845 | 720.00 |
| 1 | 31/03/2024 200846 | 3,109.22 |
| 1 | 31/03/2024 200847 | 33.04 |
| 1 | 31/03/2024 200848 | 2,779.20 |
| 1 | 31/03/2024 200849 | 1,768.25 |

Farnham Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2024

| | <u>Account Description</u> | <u>Balance</u> |
|----|---------------------------------------|---------------------|
| 1 | 31/03/2024 200850 | 276.13 |
| 1 | 31/03/2024 200851 | 207.56 |
| 1 | 31/03/2024 200852 | 2,161.86 |
| 1 | 31/03/2024 200853 | 570.00 |
| 1 | 31/03/2024 200854 | 42.00 |
| 1 | 31/03/2024 200855 | 43.44 |
| 1 | 31/03/2024 200856 | 295.50 |
| 1 | 31/03/2024 200857 | 45.60 |
| 1 | 31/03/2024 200858 | 813.60 |
| 1 | 31/03/2024 200859 | 596.88 |
| | | 27,379.67 |
| | | <hr/> |
| | | 2,214,469.03 |
| | <u>Receipts not on Bank Statement</u> | |
| 0 | 31/03/2024 All Receipts Cleared | 0.00 |
| | | 0.00 |
| | | <hr/> |
| | Closing Balance | 2,214,469.03 |
| | <u>All Cash & Bank Accounts</u> | |
| 1 | Current Bank A/c 31141023 | 95,701.05 |
| 2 | MM Investment 10245828 Use 231 | 0.00 |
| 3 | MM Investment 10613371 | 0.00 |
| 4 | MM Investment 20631256 | 0.00 |
| 5 | MM Investment 90678864 Use 230 | 0.00 |
| 6 | MM Investment 90610453 | 0.00 |
| 7 | MM Investment 30599204 | 0.00 |
| 8 | Petty Cash | 857.45 |
| 9 | Depot Petty Cash | 0.00 |
| 10 | HSBC Commercial Card | 0.00 |
| 11 | Mayor's Charity A/C 51735365 | 3,470.96 |
| 12 | Mayor's Charity Petty Cash | 0.00 |
| 13 | Projects Cashbox | 0.00 |
| 14 | MM Investment 20687928 | 0.00 |
| 15 | MM Call 90700304 | 3,841.70 |
| 16 | Cambridge & Counties 15003671 | 252,801.40 |
| | Other Cash & Bank Balances | <u>1,857,796.47</u> |
| | Total Cash & Bank Balances | 2,214,469.03 |



2023-24 Audit

Section 4 – Explanation of variances for boxes 2 to 6 and 9 & 10 on the Accounting Statements 2023-24

Explanation of variances – pro forma

Name of smaller authority: **Farnham Town Council**

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the **green boxes where relevant**:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards**: variances of £100,000 or more require explanation regardless of the % variation year on year;

| | 2022/23 £ | 2023/24 £ | Variance £ | Variance % | Explanation Required? | Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES | Explanation from smaller authority (must include narrative and supporting figures) |
|---|--------------|--------------|---------------|---------------|--------------------------|--|--|
| 1 Balances Brought Forward | 1,916,346 | 2,014,359 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 1,231,570 | 1,315,900 | 84,330 | 6.85% | NO | | |
| 3 Total Other Receipts | 683,127 | 493,172 | -189,955 | 27.81% | YES | | See below |
| 4 Staff Costs | 603,595 | 606,590 | 2,995 | 0.50% | NO | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 1,213,089 | 1,061,276 | -151,813 | 12.51% | YES | | See below |
| 7 Balances Carried Forward | 2,014,359 | 2,155,565 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 2,120,597 | 2,214,469 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 2,811,680 | 2,859,106 | 47,426 | 1.69% | NO | | |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | | |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Changes in other receipts

| | |
|---|------------------|
| CIL income reduced | - 121,296 |
| Cemetery income reduced | - 10,870 |
| Sponsorship income lower | - 9,551 |
| Reduction in Support Fund income this year | - 29,362 |
| No Business Improvement District grant this year | - 19,731 |
| Local Parish Council tax grant no longer received | - 3,030 |
| No grants for Craft Town or Business Support | - 12,500 |
| Increase in events income | 17,091 |
| Insurance claim 22-23 | - 55,233 |
| Increase in interest & dividends | 63,289 |
| Reduction in banners income | - 3,020 |
| Other, net | - 5,742 |
| | <u>- 189,955</u> |

Changes in other payments

| | |
|-----------------------------------|------------------|
| Increase in use of agency staff | 31,189 |
| Toilet project 22-23 | - 35,206 |
| Hale Chapel project 22-23 | - 163,559 |
| Coronation event costs | 17,164 |
| Cones installation 22-23 | - 20,125 |
| Elections 2023 | 52,673 |
| New grants to younger people | 8,000 |
| Reduction in hardship grants paid | - 44,594 |
| Other, net | 2,645 |
| | <u>- 151,813</u> |



2023-24 Audit

Section 5 – Reconciliation between Section 2, Boxes 7 and 8

Farnham Town Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2024

Explains the difference between boxes 7 & 8 on the Annual Return

| <u>Code</u> | <u>Description</u> | <u>Last Year £</u> | <u>This Year £</u> |
|-------------|--|----------------------------|----------------------------|
| | Total Reserves | <u>2,014,359.44</u> | <u>2,155,564.29</u> |
| 100 | Debtors | 21,769.96 | 20,395.50 |
| 105 | VAT Control A/c | 62,737.01 | 43,629.82 |
| 110 | Prepayments | 0.00 | 927.00 |
| 120 | Sundry debtors | 4,786.00 | 2,750.00 |
| | Less Total Debtors | <u>89,292.97</u> | <u>67,702.32</u> |
| 500 | Creditors | 51,630.66 | 10,619.21 |
| 501 | Commercial Card Balance | 5,639.73 | 7,753.76 |
| 503 | Bacs run cleared in April | 0.00 | 38,040.78 |
| 506 | Credit balance on SL | 0.00 | 252.54 |
| 510 | Accruals | 102,099.62 | 37,985.03 |
| 525 | PAYE/NI Creditor | 10,098.97 | 15,079.51 |
| 560 | Receipts In Advance | 23,170.17 | 16,356.36 |
| 576 | Mayors Charity 2022-23 | 2,891.60 | 0.00 |
| 577 | Mayors Charity 23-24 | 0.00 | 519.87 |
| | Plus Total Creditors | <u>195,530.75</u> | <u>126,607.06</u> |
| | Equals Total Cash and Bank Accounts | <u>2,120,597.22</u> | <u>2,214,469.03</u> |
| 200 | Current Bank A/c 31141023 | 69,483.02 | 95,701.05 |
| 208 | MM Investment 00828203 | 300,000.00 | 100,000.00 |
| 209 | MM Investment 30828181 | 300,000.00 | 200,000.00 |
| 219 | MM Call 90700304 | 80.92 | 3,841.70 |
| 236 | CCLA Investment 0681180001PC | 700,000.00 | 700,000.00 |
| 241 | Cambridge & Counties 15003671 | 243,396.71 | 252,801.40 |
| 249 | Nationwide 90130536 | 104,141.94 | 107,796.47 |
| 250 | Petty Cash | 1,076.21 | 857.45 |
| 270 | Mayor's Charity A/C 51735365 | 2,418.42 | 3,470.96 |
| 272 | MM Investment 30832456 | 0.00 | 200,000.00 |
| 273 | MM Investment 80878359 | 400,000.00 | 400,000.00 |
| 275 | MM Investment 71042866 | 0.00 | 150,000.00 |
| | Total Cash and Bank Accounts | <u>2,120,597.22</u> | <u>2,214,469.03</u> |



2023-24 Audit

Section 6: Intermediate Level Review - compliance with the criteria for general power of competence

GENERAL POWER OF COMPETENCE

This form is only for use by Parish and Town Councils subject to a review and should not be published on your website

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation

Name of council: FARNHAM TOWN COUNCIL

Declaration:

The above-named council **DID** hold the General Power of Competence (GPC) as at 31 March 2024.

If the council **DID** hold the GPC as at 31 March 2024, please ensure the following evidence is submitted with the 2023/24 AGAR:

- Copy of the minute resolving the adoption of the GPC (**Minute 12/23 of 18th May 2023 attached at Annex 1**); and
- Evidence that at least two thirds of the total number of members had been elected at the date of adoption; (**Copy of election results attached at Annex 2**) and
- Evidence that the clerk held either the CiLCA/CHELP/CHEiLCA/level 1 foundation degree in CEG at the date of adoption; (**copy of Clerk's certificate attached at Annex 3**) and
- Where the above qualifications were gained before April 2012, evidence that the clerk held the CiLCA Section LO7 GPC in Isolation module certificate at the date of adoption;

(see [The Parish Councils \(General Power of Competence\) \(Prescribed Conditions\) Order 2012 \(legislation.gov.uk\)](#) for details)

with a 'spokesperson' who, in many organisations is there because someone did not wish to face the public.

With the arrival of the Farnham Infrastructure Programme (FIP) and the amount of money to be invested in the town the job of Leader had become more than was appropriate for one person. Cllr Graham White had a strong business background and was an ideal leader with common sense, drive and the common touch. Cllr Beaman was an experienced councillor and had carried the FIP burden with ease in the past year and Cllr Ward was pleased he had agreed to take it on for another year.

It was **RESOLVED *nem con*** that **Cllr Graham White be Joint Leader of the Council and Lead Member of Strategy & Resources Working Group and Cllr David Beaman be the Joint Leader and Lead for the Farnham Infrastructure Programme.**

CI2/23 Adoption of the General Power of Competence

Council considered the report at Appendix C, noting the requirement to readopt the General Power of Competence following the recent election. The Mayor confirmed that Farnham Town Council met the eligibility criteria as i) all councillors held office as a result of being declared elected (as opposed to being appointed or co-opted); ii) the Town Clerk was suitably qualified (holding the Certificate in Local Council Administration -CILCA) and iii) the Town Clerk had completed the relevant training in the exercise of the power.

It was **RESOLVED *nem con*** that **Farnham Town Council confirms that it is eligible to use the General Power of Competence and readopts the General Power of Competence as a power of first resort.**


CI3/23 Appointment of Town Council's representative on the Farnham Infrastructure Board.

The Mayor advised that Council had appointed Cllr Beaman to lead on the Farnham Infrastructure Programme in the year ahead. It was **RESOLVED *nem con*** that **Cllr Beaman would become the Town Council representative on the Farnham Infrastructure Programme Board, along with the Town Clerk.**

CI4/23 Date of Next Meeting

The next meeting of Council was agreed as 25th May 2023.

The Mayor closed the meeting at 7.45


Chairman

Date 25 May 2023

Notice Of Uncontested Election

Waverley Borough Council

Election of Town Councillors for
Farnham - Badshot Lea & Moor Park

on
Thursday 4 May 2023

I, being the Returning Officer at the above election, report that the persons whose names appear below were duly elected Town Councillors for Farnham - Badshot Lea & Moor Park.

| Name of Candidate (surname first) | Home Address | Description (if any) |
|--------------------------------------|--|----------------------|
| Jackman Chris | 4 Skylark Place, Badshot Lea, Farnham, Surrey, GU9 9FR | Farnham Residents |
| Merryweather Mark Ian | (address in Waverley) | Liberal Democrats |

Robin Taylor
Returning Officer

Dated Wednesday 5 April 2023

DECLARATION OF RESULT OF POLL

Waverley Borough Council

Election of Town Councillors for

Farnham - Bourne
on Thursday 4 May 2023

I, Robin Taylor, being the Returning Officer at the above election, do hereby give notice that the number of votes recorded for each Candidate at the said election is as follows:

| Name of Candidate | Description (if any) | Number of Votes* |
|--|----------------------------------|------------------|
| COCKBURN Carole Agnes | The Conservative Party Candidate | 769 |
| FITCH Maria Alison commonly known as FITCH Aly | The Conservative Party Candidate | 534 |
| MARTIN Michaela Jane | Farnham Residents | 774 Elected |
| MURRAY Christopher George | Farnham Residents | 806 Elected |

* If elected the word 'Elected' appears against the number of votes.

| The number of ballot papers rejected was as follows: | Number of ballot papers |
|---|-------------------------|
| A want of an official mark | 0 |
| B voting for more Candidates than voter was entitled to | 1 |
| C writing or mark by which voter could be identified | 0 |
| D being unmarked or wholly void for uncertainty | 23 |
| E rejected in part | 0 |
| Total | 24 |

Vacant Seats: 2

Electorate: 4230

Ballot Papers Issued: 1529

Turnout: 36.15%

And I do hereby declare that, Michaela Jane Martin, Christopher George Murray are duly elected.

Dated Sunday 7 May 2023

Robin Taylor
Returning Officer

DECLARATION OF RESULT OF POLL

Waverley Borough Council

Election of Town Councillors for

Farnham - Castle
on Thursday 4 May 2023

I, Robin Taylor, being the Returning Officer at the above election, do hereby give notice that the number of votes recorded for each Candidate at the said election is as follows:

| Name of Candidate | Description (if any) | Number of Votes* |
|---------------------------------|-------------------------------|------------------|
| EARWAKER Alan | Farnham Residents | 758 Elected |
| GASKELL John Michael Barrington | Labour and Co-operative Party | 426 |
| HESSE George Adam Legrew | Farnham Residents | 704 Elected |

* If elected the word 'Elected' appears against the number of votes.

| The number of ballot papers rejected was as follows: | Number of ballot papers |
|---|-------------------------|
| A want of an official mark | 0 |
| B voting for more Candidates than voter was entitled to | 2 |
| C writing or mark by which voter could be identified | 0 |
| D being unmarked or wholly void for uncertainty | 9 |
| E rejected in part | 0 |
| Total | 11 |

Vacant Seats: 2

Electorate: 3744

Ballot Papers Issued: 1110

Turnout: 29.65%

And I do hereby declare that, Alan Earwaker, George Adam Legrew Hesse are duly elected.

Dated Sunday 7 May 2023

Robin Taylor
Returning Officer

DECLARATION OF RESULT OF POLL

Waverley Borough Council

Election of Town Councillors for

Farnham - Hale & Heath End
on Thursday 4 May 2023

I, Robin Taylor, being the Returning Officer at the above election, do hereby give notice that the number of votes recorded for each Candidate at the said election is as follows:

| Name of Candidate | Description (if any) | Number of Votes* |
|---|----------------------------------|------------------|
| DICKSON Sally Ann | Farnham Residents | 932 Elected |
| FAIRCLOUGH Anthony William Patrick commonly known as FAIRCLOUGH Tony | Farnham Residents | 867 Elected |
| JONES Andrew Desmond | Labour Party | 361 |
| STACEY Timothy | The Conservative Party Candidate | 268 |

* If elected the word 'Elected' appears against the number of votes.

| The number of ballot papers rejected was as follows: | Number of ballot papers |
|---|-------------------------|
| A want of an official mark | 0 |
| B voting for more Candidates than voter was entitled to | 0 |
| C writing or mark by which voter could be identified | 0 |
| D being unmarked or wholly void for uncertainty | 4 |
| E rejected in part | 0 |
| Total | 4 |

Vacant Seats: 2

Electorate: 4212

Ballot Papers Issued: 1365

Turnout: 32.41%

And I do hereby declare that, Sally Ann Dickson, Anthony William Patrick Fairclough are duly elected.

Dated Sunday 7 May 2023

Robin Taylor
Returning Officer

DECLARATION OF RESULT OF POLL

Waverley Borough Council

Election of Town Councillors for

Farnham - North West
on Thursday 4 May 2023

I, Robin Taylor, being the Returning Officer at the above election, do hereby give notice that the number of votes recorded for each Candidate at the said election is as follows:

| Name of Candidate | Description (if any) | Number of Votes* |
|---|----------------------------------|------------------|
| BEAMAN David | Farnham Residents | 777 Elected |
| FROST Patricia Mary commonly known as FROST Pat | The Conservative Party Candidate | 214 |
| WHITE Graham John | Farnham Residents | 718 Elected |

* If elected the word 'Elected' appears against the number of votes.

| The number of ballot papers rejected was as follows: | | Number of ballot papers |
|--|---|-------------------------|
| A | want of an official mark | 0 |
| B | voting for more Candidates than voter was entitled to | 0 |
| C | writing or mark by which voter could be identified | 0 |
| D | being unmarked or wholly void for uncertainty | 28 |
| E | rejected in part | 0 |
| Total | | 28 |

Vacant Seats: 2

Electorate: 3146

Ballot Papers Issued: 975

Turnout: 30.99%

And I do hereby declare that, David Beaman, Graham John White are duly elected.

Dated Sunday 7 May 2023

Robin Taylor
Returning Officer

DECLARATION OF RESULT OF POLL

Waverley Borough Council

Election of Town Councillors for

Farnham - Shortheath & Firgrove
on Thursday 4 May 2023

I, Robin Taylor, being the Returning Officer at the above election, do hereby give notice that the number of votes recorded for each Candidate at the said election is as follows:

| Name of Candidate | Description (if any) | Number of Votes* |
|--|----------------------|------------------|
| BIRCHWOOD Rebecca Michelle | Labour Party | 487 |
| MAULUKA Broderick commonly known as MAULUKA Brodie | Farnham Residents | 988 Elected |
| MIRYLEES Christina Le Flemming commonly known as MIRYLEES Kika | Farnham Residents | 1007 Elected |

* If elected the word 'Elected' appears against the number of votes.

| The number of ballot papers rejected was as follows: | Number of ballot papers |
|---|-------------------------|
| A want of an official mark | 0 |
| B voting for more Candidates than voter was entitled to | 1 |
| C writing or mark by which voter could be identified | 0 |
| D being unmarked or wholly void for uncertainty | 20 |
| E rejected in part | 0 |
| Total | 21 |

Vacant Seats: 2

Electorate: 4302

Ballot Papers Issued: 1430

Turnout: 33.24%

And I do hereby declare that, Broderick Mauluka, Christina Le Flemming Mirylees are duly elected.

Dated Sunday 7 May 2023

Robin Taylor
Returning Officer

DECLARATION OF RESULT OF POLL

Waverley Borough Council

Election of Town Councillors for

Farnham - Weybourne
on Thursday 4 May 2023

I, Robin Taylor, being the Returning Officer at the above election, do hereby give notice that the number of votes recorded for each Candidate at the said election is as follows:

| Name of Candidate | Description (if any) | Number of Votes* |
|-------------------------------|----------------------------------|------------------|
| BROWN Matthew | Liberal Democrats | 626 Elected |
| LAUGHTON Andrew James Seymour | Farnham Residents | 771 Elected |
| SAMPSON Ian | The Conservative Party Candidate | 254 |

* If elected the word 'Elected' appears against the number of votes.

| The number of ballot papers rejected was as follows: | Number of ballot papers |
|---|-------------------------|
| A want of an official mark | 0 |
| B voting for more Candidates than voter was entitled to | 0 |
| C writing or mark by which voter could be identified | 0 |
| D being unmarked or wholly void for uncertainty | 6 |
| E rejected in part | 0 |
| Total | 6 |

Vacant Seats: 2

Electorate: 3428

Ballot Papers Issued: 1087

Turnout: 31.71%

And I do hereby declare that, Matthew Brown, Andrew James Seymour Laughton are duly elected.

Dated Sunday 7 May 2023

Robin Taylor
Returning Officer

DECLARATION OF RESULT OF POLL

Waverley Borough Council

Election of Town Councillors for

Farnham - Wrecclesham & Rowledge
on Thursday 4 May 2023

I, Robin Taylor, being the Returning Officer at the above election, do hereby give notice that the number of votes recorded for each Candidate at the said election is as follows:

| Name of Candidate | Description (if any) | Number of Votes* |
|--|----------------------------------|------------------|
| DEARSLEY David Alan | The Conservative Party Candidate | 406 |
| STOREY Christopher Neil | The Conservative Party Candidate | 391 |
| WARD John Anthony | Farnham Residents | 927 Elected |
| WESTCOTT Mark Edward | Independent | 371 |
| WOODHOUSE Timothy Iwan commonly known as WOODHOUSE Tim | Farnham Residents | 764 Elected |

* If elected the word 'Elected' appears against the number of votes.

| The number of ballot papers rejected was as follows: | Number of ballot papers |
|---|-------------------------|
| A want of an official mark | 0 |
| B voting for more Candidates than voter was entitled to | 0 |
| C writing or mark by which voter could be identified | 0 |
| D being unmarked or wholly void for uncertainty | 21 |
| E rejected in part | 0 |
| Total | 21 |

Vacant Seats: 2

Electorate: 4416

Ballot Papers Issued: 1544

Turnout: 34.96%

And I do hereby declare that, John Anthony Ward, Timothy Iwan Woodhouse are duly elected.

Dated Sunday 7 May 2023

Robin Taylor
Returning Officer



The National Training Strategy
for Town & Parish Councils

CiLCA

Certificate in Local Council Administration

Section 7, General Power of Competence, CiLCA 2012

This is to certify that, **Iain Lynch**

a holder of either the AQA CiLCA, CiLCA, University of Gloucestershire Certificate in Local Policy or Local Council Administration has been awarded a pass in Section 7, General Power of Competence, CiLCA 2012. Having been awarded one of the aforementioned qualifications, this certificate now fulfils the eligibility criteria for a qualified clerk as prescribed in the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012.

Date **22nd June 2012**

Frank Johnston
LL.B. (Hons), Barrister-at-Law
CHIEF VERIFIER,
CiLCA



2023-24 Audit

Section 7 – Contact details form

Contact details

Name of smaller authority:

Farnham Town Council

County Area (local councils and parish meetings only): **Surrey**

Please complete this form and send it back to us with the AGAR or exemption certificate

| | Clerk/RFO (Main contact) | Chair |
|---------------------------------|--|---|
| Name | Iain Lynch | Clr Brodie Mauluka Mayor of Farnham |
| Address | Farnham Town Hall South Street Farnham GU9 7RN | Farnham Town Hall South Street Farnham GU9 7RN |
| Daytime telephone number | 01252 712667 | Please use mobile number |
| Mobile telephone number | 07941 623944 | 07867 994439 (personal) |
| Email address | Town.clerk@farnham.gov.uk | mayor@farnham.gov.uk |



Papers for External Audit



Year ending 31st March 2024