

The integrity of the Council’s finances is to be protected by two of the three signatories checking and reviewing the invoices for payment for which they will have seen an original copy.

Within the Council’s Financial Regulations (4.1) – expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget or where prior approval has been given for such expenditure to be incurred (i.e. under contractual agreements)

Such authority is to be evidenced by a Minute or by an authorisation slip duly signed by the Clerk and where necessary also by the appropriate Chair. Invoices will only be processed for payment by the Parish Clerk once she is satisfied that the payment sums match the invoices produced.

Accounts submitted for payment – Current Account

Payee	Detail	Method	NETT	VAT	TOTAL
Suffolk County Council	Street lighting Energy & Maintenance 2022-23 following cancellation of CHQ 101447 (written in error)	CHQ – 101448	343.63	68.72	412.35
S. Keys	Clerk/RFO Salary	CHQ – 101449	320.70		320.70
S. Keys	Clerk’s Expenses	CHQ - 101449	9.00		9.00
SALC	Membership subscription 2023-24	CHQ - 003473	808.20		808.20
Tattingstone Village Hall	Hire for steering group on 27.04.23	CHQ – 003473	16.00		16.00
Paul Gallington	Cut of Village Playing Field	CHQ – 003474	170.00		170.00

Receipts allocated

	Detail	Method	NETT	VAT	TOTAL
D. Childs	Grounds Maintenance inv. 1570	CHQ – 003471	90.00		90.00
C. Couchman	Refund for CEP folders	CHQ – 003472	14.98	3.00	17.98
SALC	Membership subscription 2023-24	CHQ - 003473	808.20		808.20

Presented by:..... Sarah Keys, Responsible Finance Officer

Countersigned by:..... Chair to the Parish Council

All payments authorised under The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012

Note: Council resolved at the 2019 Annual Meeting that it met the eligibility conditions, and this continues right through until the next relevant annual meeting which will be May 2023. This is regardless of whether the Council continues to meet those conditions for the duration, (para 7.12 of the Explanatory Memorandum to The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 refers.

SUBJECT TO ADDITIONS

Tattingstone Parish Council**Bank reconciliation at 31st March 2023**

	Balance b/fwd at 1.4.2022		28,315
Plus Income 1 April 2022 - 31 March 2023			
	Precept	14,000	
	Precept Grant Payment	0	
	Other income	22,216	
	Total income		64,531
Less expenses 1 April 2022 - 31 March 2023			13,807
	Balance in accounts at 31.3.2022		50,725
Balance per bank statements			
	Current A/C @ 31.3.2023	47,560	
	Deposit A/C @ 31.3.2023	3,190	
		50,750	
Less	Uncleared cheques		
	101440		25
			50,725



TATTINGSTONE
Parish Council

NEIGHBOURHOOD CIL EXPENDITURE REPORT
Tattingstone Parish Council
01.04.2022 to 31.03.23

The Community Infrastructure Levy (CIL) is a planning charge, introduced by the Planning Act 2008 as a tool for local authorities to help deliver infrastructure to support the development of the local area.

Tattingstone Parish Council currently receives 15% of any Community Infrastructure Levy contributions paid over to Babergh District Council.

Community Infrastructure Levy (CIL) - Annual Reporting by Councils Regulation 59A, & 59D of the Community Infrastructure Levy Regulations (2012) as amended

A local authority must prepare a report for any financial year in which it receives CIL 'funding'. A local council receives 15% (or 25% if it has a Neighbourhood Plan) of CIL receipts for its area and must use CIL receipts passed to it for a) the provision, improvement, replacement, operation or maintenance of infrastructure; or b) anything else that is concerned with addressing the demands that development places on an area.

This report should be published by the local council on its website and a copy submitted to the charging authority from which it received the CIL receipts, no later than 31st December following the reported year.



Tattlingstone Parish Council
01.04.2022 to 31.03.22

A	Total CIL income balance carried over from previous year	£7485.00
B	Total CIL income received in reporting year (receipts)	£10,838.85
C	Total CIL spent within reporting year (expenditure, net amount if VAT recoverable)	£0
	Total CIL allocated but not yet spent to an agreed project (expenditure, net amount if VAT recoverable)	£0
	Total CIL requested to be repaid in the year	£0
	Total value of CIL receipts subject to a Repayment Notice served in any year that has not been repaid	£0
D	Total CIL repaid in the year following a Repayment Notice	£0
E	Total CIL retained at year end (A+B+C-D)	£18,323.85

CIL Expenditure – Spent Funds

Items to which CIL funds have been spent:	Amount spent (Net amount if VAT recoverable)
TOTAL SPENT	£0

CIL Expenditure – Allocated Funds (not yet spent)

Items to which CIL funds have been allocated but not yet spent:	Amount spent (Net amount if VAT recoverable)
TOTAL Allocated	£0

Has the expenditure report been uploaded on to the Parish Website?

Signed:.....

Position: RFO to the Council

Verified:.....

Position: Chair to the Council



CIL SPENDING REVIEW – April 2023 for the year ending 31 March 2024

Neighbourhood CIL is governed by the CIL Regulations and the rate at which it is paid is set out in national legislation. For those Parish Councils with a made Neighbourhood Plan it is 25% (with no CAPO and for Parishes where there is no made Neighbourhood Plan it is 15% subject to a cap which is set out nationally (in legislation). *The cap is worked out at £100 index linked per occupied property within the parish. The cap rate is set for the year and changes on the 1st January each year.*

1. CIL Resources available

CIL funding currently stands at:

Financial Year	Income	Expenditure	CIL running Total	Timescales
2021-22	£7,485.48		£7485.48	06.10.26
2022-23	£10,838.85		18,323.85	07.04.27
	<i>Committed</i>	£unknown	£18,323.85	Balance after committed funds
Totals	£18,323.85	£0		

2. Projects completed as bids against the Neighbourhood CIL Pot

The following projects having been previously approved as valid projects for the Neighbourhood CIL pot are now completed with monies being fully paid out

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Start date	Current Position

3. Projects identified as potential bids against the Neighbourhood CIL Pot

The following projects have been identified as valid bids against the Neighbourhood CIL Pot, have approval and are awaiting completion with monies being fully allocated and therefore committed:

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Start date	Current Position
Play area updates	None allocated	£20,000	Neighbourhood CIL (BDC)	£Unknown	Once BDC CIL Funding approved	Funding request to BDC CIL underway

4. The following projects may be identified or submitted as potential discussion bids and will provide the basis for infrastructure spending as developments come online

Items highlighted in GRAY will be identified on an "as and when demand" as the parish continues to grow

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Additional consultation required	Further information
New Grit Bins	On as an when basis			Neighbourhood CIL (Parish)		
New Waste Bins	On as and when basis			Neighbourhood CIL (Parish)		

Internal Audit Report for Tattingstone for the period ending 31 March 2023

Clerk	Sarah Keys
RFO (if different)	
Chairperson	David Wood
Precept	£14,000.00
Income	£36,217.04
Expenditure	£13,806.51
General reserves	£13,528
Earmarked reserves	£37,197
Audit type	Annual
Auditor name	Victoria Waples

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2022/23 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses an excel spreadsheet to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are as accurate as reasonably practicable.
<i>Is the cash book up to date and regularly verified?</i>	Yes	The Responsible Financial Officer (RFO) has continued to ensure that the cashbook is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system. The cashbook is reconciled on a monthly basis.
<i>Is the arithmetic correct?</i>	Yes	A number of spot checks were carried out and the functionality of the cashbook was found to be in order
Additional comments:		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC’S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Council reviewed its Standing Orders at its meeting of 6 th March 2023. Those seen on the website are based on the Model Standing Orders produced by NALC in 2018 which take into account changes in legislation since those produced in 2013 and been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council.
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations (FR), as seen on the Council’s website show a review date of 3 rd October 2022 and are based on the NALC Model Financial

		<p>Regulations 2019 with provisions included as outlined under LTN 87 - Procurement – March 2022.</p> <p><i>Comment: at the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</i></p>
Has the Council properly tailored the Financial Regulations?	Yes	The Council's Financial Regulations have been tailored to the Parish Council as appropriate.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	Council reconfirmed the appointment of the Clerk as RFO during the year under review in accordance with Section 151 of the Local Government Act 1972(d) (financial administration) at its meeting of 9 th May 2022.
Additional comments:		

<p>Section 3 – Payment controls</p> <p>The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.</p>		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved.

¹ Section 151 Local Government Act 1972 (d)

Where applicable, are internet banking transactions properly recorded and approved?	N/A	Internet banking is not operated by the Council.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is clearly identified in the cashbook and claimed in accordance with the guidelines for local authorities and similar bodies. The year-end position was verified as £768.60 and was claimed in April 2023.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	Yes	The Parish Council adopted the General Power of Competence at its meeting of 9 th May 2022. <i>Comment: in accordance with the Localism Act 2011, Ch 1 Part1, Sections 1-8, Council should be mindful that it should resolve at a meeting that it meets the criteria relating to the electoral mandate and relevant training of the Clerk and that having confirmed that it meets the criteria, it can then resolve to adopt the General Power of Competence.</i>
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	Council uses the discretionary power to do anything that an individual can do unless specifically prohibited by law.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	<i>Council has no such loans.</i>
Additional comments:		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation submitted for Internal Audit provides details of the risks associated with the functioning of a smaller authority and

² Localism Act

³ Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.82 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		the measures that the Council will undertake to mitigate such risks. The Risk Assessment for the year under review was adopted by full Council at its meeting of 6 th March 2023.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money. There is evidence that overall the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Yes	<p>Council has insurance in place under a specialist policy for local councils with Ansvar Insurance which shows core cover for the following: Public liability: £10million; Public/Products Liability: £10million and Fidelity Guarantee of £50thousand.</p> <p><i>Comment: Council might wish to monitor its level of Fidelity Guarantee noting that followed recommended guidance stated ensuring that Fidelity Cover should be equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May.</i></p> <p>It was reported at the meeting of 3rd October 2022 that the insurance was to be placed with a new insurer with agreement to enter into a three year long-term agreement thereby reducing the premium.</p> <p><i>Comment: Council has noted that it is the responsibility of the whole Council to satisfy itself that insurances are adequate and that having identified, assessed and recorded the risks, appropriate measures, such as the appropriate use of insurance cover, have been taken to mitigate and manage the risk.</i></p>
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	<p>The Council's internal control measures are contained within its Internal Control Statement which was presented to and adopted by full Council at its meeting of 6th March 2023.</p> <p><i>Comment: In accordance with the Accounts and Audit Regulations 2015, Council is aware that it should formally review the effectiveness of its system of internal control to ensure that it has mitigation measures on place to address the risks associated with the management of public finances.</i></p>

⁴ Accounts and Audit Regulations

<p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</i></p>	<p>Yes</p>	<p>The effectiveness of internal audit was covered within the Internal Control Statement which was adopted by full Council at its meeting of 6th March 2023. <i>Comment: by reviewing the terms of reference and effectiveness for internal audit, the council has followed guidance and demonstrated that it recognises that the function of internal audit is to test and report to the authority on whether its system of internal control is adequate</i></p>
<p>Additional comments:</p>		

<p>Section 5 – Budgetary controls The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed</p>		
<p>Evidence</p>		<p>Internal auditor commentary</p>
<p><i>Verify that budget has been properly prepared and agreed</i></p>	<p>Yes</p>	<p>The budget for the year 2022-2023 in the sum of £11,500 (as seen on the file on the Council’s website) was approved at the Council meeting of 10th January 2022 although there is no detail as to the amount being set within the minutes of that meeting. <i>Comment: to provide clarity on the budget being set and to demonstrate that Council has decided the form and level of detail of the budget to be set, evidence should be shown, via a minute reference, as to the budget being formally approved.</i></p>
<p><i>Verify that the precept amount has been agreed in full Council and clearly minuted</i></p>	<p>Yes</p>	<p>The precept was set at £14,000 for 2022/2023, as confirmed at the same meeting with the minutes showing that this would be a 9.5% rise which would equate to an approximate rise of £2.40 per annum for a Band D property. <i>Comment: In accordance with guidance, Council has demonstrated best practice by reflecting within the minutes the impact the precept being set will have upon a Band D property, as compared to the previous year.</i></p>

⁵ Practitioners Guide

<i>Regular reporting of expenditure and variances from budget</i>	Yes	Reports providing evidence of comparisons between budgeted and actual income and expenditure are submitted to full Council and form the basis for monitoring progress during the year.
<i>Reserves held – general and earmarked⁶</i>	Yes	At year-end Council's accounts show general reserves in the sum of £13,528 with earmarked reserves in the sum of £18,873 and restricted reserves in the sum of £18,324. <i>Comment: in October 2022, following guidance, Council adopted a General Reserve Policy which would be used to assist the Council with a review into the level of general reserves to be adopted and held by the Council.</i>
Additional comments: Council shows good practice by ensuring the recommended key stages as to the budgetary process are followed for the year and has ensured that progress against the budget is reviewed regularly throughout the year.		

Section 6 – income controls The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with Council's Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council and included within the Council's Financial Statements as submitted in accordance with Council's own Standing Orders. The RFO ensures that monies received are promptly banked.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The council received precept of £14,000 during the year under review in April and September 2022. Evidence was provided showing a full audit trail from Precept being discussed and approved at the meeting of 10 th January 2022,

⁶ In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

		served on the Charging Authority to receipt of same in the Council's Bank Account
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	During the year under review, Council received CIL receipts totalling £10,838.85.
<i>Is CIL income reported to the council?</i>	Yes	CIL receipts received are reported to full Council within the financial reports submitted to full Council.
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	The CIL annual report for 2022/2023 shows that there is a retained balance of £18,323.85 which has been transferred into in an Earmarked Reserve specifically allocated, in accordance with the Regulations.
<i>Has an annual report been produced?</i>	Yes	The Annual CIL Statement was presented to and adopted by full Council for approval at its meeting of 3 rd April 2023, as per the draft minutes on the website.
<i>Has it been published on the authority's website?</i>	Yes	The Annual CIL Statement for the year 2022 - 2023 has been uploaded onto the Council's website although it is unsigned.
Additional comments:		

Section 7 – petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
Additional comments:		

⁷ Community Infrastructure Levy Regulations 2010

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	No	<p>Council had 1 employee on its payroll at the period end of 31st March 2023. Whilst employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that she was not given a statement of particular (or a contract) at the time of joining the Parish Council.</p> <p>Recommendation: whilst there is no legal requirement for an employer to provide a written contract of employment, there is a requirement upon an employer to provide a Statement of Written Particulars (Section 1 Employment Rights Act 1996) which is in effect regarded as the contract of employment. Acknowledging that a job advert, job description and person specification can also be evidence of a contractual relationship, Council should be aware that the statement of employment terms and conditions should be provided to the employee on or before day one of their employment commencing. Council is recommended to ensure that a formal employment contract is drawn up and in place in accordance with its duties as an employer.</p>
<i>Has the Council approved salary paid?</i>	Yes	All salary payments are authorised by full Council.
<i>Minimum wage paid?</i>	No	The minimum wage is not applied to the Council employee.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>		<p>There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation. Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider. Comment: Council is advised that every three years an employer must put certain staff back into a pension scheme. This is known as 're-enrolment'. This is an employer's legal duty and Council's must let the Pension Regulator</p>

		know when they have completed the task by completing and submitting a re-declaration of compliance. If the Council last carried out its re-enrolment duties in 2019, it should ensure that it is aware of its re-enrolment duties and comply with the deadlines as stated in communications from the Pension Regulator.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	The Clerk has confirmed that re-enrolment for Tattingstone Parish Council is due by 16 th July 2023 and action is underway to ensure that the return is completed and submitted within the deadlines as stated in communications from the Pension Regulator.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All expenses / payments made are against itemised invoices submitted to and approved by the Finance full Council.
Additional comments:		

<p>Section 9 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.</p>	
Evidence	Internal auditor commentary

⁸ The Pension Regulator – [website click here](#)

<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	The Asset Register was reviewed during the Internal Audit Visit for year-end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2022) is £78,810 reflecting a movement of -£233 allowing for acquisitions and disposals.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2021 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied. <i>Comments: Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities on the valuation of its assets which requires authorities to apply a reasonable approach to asset valuation which is consistent from year to year. Where amendments to values are made, Council will need to include an explanation in the change to previously recorded assets within the Supporting Statements to the Accounts.</i>
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register was presented to council for formal approved at the meeting of 6 th March 2023, and it is confirmed that it reflects the figure declared on the DRAFT Accounting Statements of the AGAR which were submitted for internal audit review.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under all risks cover for its assets as per the insurance schedule seen.
<i>Additional comments:</i>		

Section 10 – bank reconciliation
 The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.

⁹ Practitioners Guide

Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Once the Clerk was given access to the banking records, evidence was seen showing that bank reconciliations were completed during the year and reconcile with the cash sheets. Overall there is reporting of bank balances within the financial reports submitted at each relevant meeting (post October 2022). <i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities. The council has understood that the bank statements are evidence provided by an independent party as to the state of the council's cash balances thereby allowing the RFO to ensure that any errors or omission in processing transactions are acted upon in a timely manner.</i>
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end (31 st March 2023), the balance across the councils accounts stood at £50,725.74 as recorded in the Statement of Accounts and Accounting Statements.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	The minutes show that bank reconciliations are given within the Financial Reports are received and accepted at each meeting (post October 2022) <i>Comment: Council might wish to consider appointing a Councillor to review the bank reconciliation and report back to Council on their findings. This is not only to protect the RFO but also fulfils an internal control function. The Chair should then have the responsibility of signing off the financial reports submitted to each meeting.</i>

Section 11 – year end procedures	
Evidence	Internal auditor commentary

<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and expenditure basis, and all were found to be in order.
<i>Financial trail from records to presented accounts</i>		The end of year accounts and supporting documentation were well presented for the internal auditor review.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it will be required to complete Part 3 of the AGAR. Section 1 - Annual Governance Statement and 2 - Accounting Statements of the AGAR were completed by the RFO and are still to be submitted to full Council.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	As the Parish Council did not have gross income and expenditure exceeding £25,000 and was able to declare itself exempt from a limited assurance review for the year 21/22, the minutes of 1 st August 2022 confirm that the Council, having reviewed the provisions for an exemption to a limited assurance review at its meeting of 9 th May 2022, formally resolved to apply for such an exemption.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	No	As advised in the Internal Audit Review for the year ending 31 st March 2022, the Council failed to approve the AGAR in time to publish it before 1 July 2022, the date required by the Accounts and Audit Regulations 2015. This has meant that the Council has failed to make proper provision during the year 2022/23 for the exercise of public rights for the year ending 31 st March 2022, since the period for the exercise of public rights did not include the first 10 working days of July. Recommendation, as a result of the above, the Council must answer 'No' to Assertion 4 of the Annual Governance Statement for 2022/23.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Partly met	The Council has partially complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000 for the year ending 31 March 2022 and published the following on a public website: those in bold were not seen on the website Certificate of Exemption

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

	Annual Internal Audit Report Section 1 – Annual Governance Statement of the AGAR Section 2 – Annual Accounting Statements of the AGAR Notice of the period for the exercise of public rights Analysis of variances Bank reconciliation – year end
<i>Additional comments:</i>	

Section 12 – internal audit The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	The Internal Audit Report for the period ending 31 st March 2022 was formally considered and adopted at the meeting of 1 st August 2022. The Clerk as RFO was authorised to produce an audit plan detailing the actions to be taken in accordance with the recommendations raised which was approved by Council at the meeting of 5 th September 2022. The following recommendations as raised in the internal audit report for the period ending 31 st March 2022, having been considered and approved by full Council, have been / are in the process of being implemented: <ol style="list-style-type: none"> 1. Tailor Financial Regulations to the Parish Council 2. Review of Fidelity Guarantee Insurance 3. Publication of information in accordance with the Accounts and Audit Regulations 2015 4. Proper provision for the exercise of public rights 5. Retrospective approval of decisions taken at meetings of 10th May and 7th June 2021 6. Adoption of a Data Retention Policy 7. Adoption of a Publication Scheme

<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	Council is also taking action to address further comments that were raised within the internal audit report for the year ending 31 st March 2022, none of which have a significant impact on the financial management of the council. <i>Comment: Council has understood the requirement to ensure that, having received a narrative internal audit report, it should minute its review of the work carried out and agree actions planned from the outcomes identified.</i>
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC were appointed as the Council's internal auditors for the year ending 31st March 2023 at the meeting of 9 th May 2022. <i>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i>
Additional comments:		

Section 13 – external audit for the period under review The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	N/A	As Council had gross income and expenditure below £25,000 it was able to exempt itself from a limited assurance review.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	
Additional comments:		

Section 14 – additional information

¹² Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		Internal auditor commentary
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	Yes	Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 9 th May 2022 in accordance with legislation in place at that time.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Partly met	<p>Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. Minutes seen for internal audit do not demonstrate that each page of the minutes for that meeting has been given a unique reference number.</p> <p>Within the minutes there are items that have been discussed “in camera” where a resolution has been taken to exclude members of the public. The reasons for such a resolution are not shown within the minutes nor is there any corresponding minute to show the decisions taken or the resolutions made for those items discussed.</p> <p>Recommendation: Council should note that the resolutions that are made at the meetings when the public are not in attendance should still be recorded in the minutes for the meeting. However the wording of these resolutions should not disclose or otherwise reveal the confidential information or other sensitive information that is in the public interest. All minutes including resolutions made at a meeting without the public present must be kept in the council’s minute book and made available via the council’s publication scheme. Any confidential papers provided to enable such resolutions or decisions to be made should be kept in a separate file from the approved minutes.</p>

¹³ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

¹⁴ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

<i>Is there a list of members' interests held?</i>	<i>Partly met</i>	Whilst there was no direct link from the Parish Council's website to the District Authority's website for the Register of Interests for all current Parish Councillors, the Registers of Interests were seen on the District's website. <i>Comment: Council should be aware that whilst the monitoring officer of the District Council must arrange for the parish council's register of members' interests to be available for inspection in the district and must be published on the district council's website, where the parish council has its own website, its register of members' interests must also be published on that website or a link providing access to the District's website.</i> <i>(Openness and transparency on personal interests - A guide for councillors – August 2012)</i>
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	<i>Partly met</i>	Councils with income over £25,000 but under £200,00 will be expected (but are not legally required to do so) to follow the Local Government Transparency Code 2015 (turnover exceeding £200,000). Council is working towards ensuring compliance with the requirements under the Transparency Code 2015.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	The council is correctly registered with the IO as a Data Controller in accordance with legislation. Reference: Z3053369 expiry 13 th February 2024.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	Yes	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

		under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	<i>In progress</i>	In accordance with guidance as issued, the Council, at its meeting of 5 th November 2022 agreed to move forward with the proposals for adoption of a Parish Council domain and email addresses. <i>Comment: for the purposes of user management, Council should ensure that the Proper Officer is able to add and remove member and staff email accounts.</i>
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council continues with its system whereby a back-up of the council's data is taken and stored appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Yes	Council does not operate a committee structure.
<p>Additional comments: <i>Transparency Code 2015 - To ensure full compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), the following information should be published in accordance with the required timescales: quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000; annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations.</i></p>		

Signed: *U S Waples*

Date of Internal Audit Visit: 20.04.23 & 23.04.23


Date of Internal Audit Report: 23.04.23

On behalf of Suffolk Association of Local Councils

¹⁷ Practitioners Guide

INTERNAL AUDIT 2022-23

TPC ACTION PLAN

 Sections highlighted in this colour are completed

Subject	Requirements	Recommendations	Actions for the Council	Who	Date Completed
SECTION 2 Finance Regulations & Standing Orders	Are the Financial Regulations up to date and reviewed annually?	Council might wish to also review the procurement thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) regulations 2022 which came into force on 21 December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities.	Amend Financial Regulations accordingly	RFO	
SECTION 3 Payment controls	Has the Council adopted the General Power of Competence (GPoC) and is there evidence this is being applied correctly	In accordance with the Localism Act, ch1, part1, Sections 1-8, Council should be mindful that it should resolve at a meeting that it meets the criteria relating to the electoral mandate and relevant training of the Clerk and that having confirmed that it meets the criteria, it can then resolve to adopt the General Power of Competence	To adopt the General Power of Competence	ALL	On May agenda for agreement
SECTION 8 Payroll controls	Do all employees have contracts of employment?	Council is recommended to ensure that a formal employment contract is drawn up and in place in accordance with its duties as an employer.	Draw up and agree a formal contract	Clerk/ALL	
SECTION 10 Bank Reconciliation	Is there regular reporting of bank balances at Council meetings?	Council might wish to consider appointing a Councillor review the bank reconciliation and report back to Council on their finding	Appoint a Cllr responsible for Bank Reconciliation	All	On May agenda for agreement
SECTION 11 Year end procedures	During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015	Council must answer 'No' to assertion 4 of the Annual Governance Statement for 2022-23	No completed on AGAR	RFO	

**INTERNAL AUDIT 2022-23
TPC ACTION PLAN**

SECTION 11 Year end procedures	Have the publication requirements been met in accordance with the Regulations	Add Analysis of variances and Bank Reconciliation – year end to the Parish Council website	Add Analysis of variances and Bank Reconciliation – year end to the Parish Council website	RFO	
SECTION 14 Additional Information	Is there evidence that Minutes are administered in accordance with legislation	Resolutions that are made at meetings when the public are not in attendance should still be recorded in the minutes for the meeting without disclosing or revealing the confidential or sensitive information.	Prepare minutes of in camera meetings accordingly	Clerk	
		Under the FOI Act 2000, public authorities must provide access to information held which must be published proactively. The FOI act requires every authority to have a publication scheme and to publish information covered by the scheme. Council should seek to review the information it holds and collate it into a publication scheme that is available on its website.	Draw up a publication scheme and publish on its website.	Clerk	

Tattingstone Parish Council Asset Register
as at 31 March 2023

<u>Item</u>	<u>LOCATION</u>	<u>Bought or donated</u>	<u>Keeper and use All for use of the</u>	<u>Year acquired</u>	<u>Opening value</u>	<u>Acquired in year</u>	<u>Disposal in year</u>	<u>Year end Value</u>
Bus shelter	The Wheatsheaf	Bought	Parish Council	1990	1,635			1,635
Bus shelter	Church	Bought	Parish Council	1990	1,730			1,730
Bus Shelter	White Horse	Bought	Parish Council	2018	2,515			2,515
Parish Notice Board	The White Horse	Bought	Parish Council	1995	435			435
Parish Notice Board	Church	Bought	Parish Council	2020	58			58
Parish Notice Board	The Wheatsheaf	Bought	Parish Council	2020	58			58
Village Sign	Opposite Church	Bought	Parish Council	2000	1,500			1,500
Village information Sign	Opposite Church	Bought	Parish Council	2014	2,200			2,200
2 Street lights	Glebe Close	bought	Parish Council	1970	600			600
2 Street Lights	Lemon's Hill Bridge	bought	Parish Council	1980	600			600
3 Grit bins	Church Road	bought	Parish Council	2009	210			210
1 Grit Bin	Wheatsheaf	bought	Parish Council	2017	62			62
1 Grit bin	Lemon's Hill Bridge	bought	Parish Council	2009	105			105
1 Grit bin	Lemon's Hill Bridge	bought	Parish Council	2016	62			62
1 Grit bin	White Horse	bought	Parish Council	2009	105			105
4 Litter bins	Various	bought	Parish Council	1990	440			440
4 Dog Bins	Various	bought	Parish Council	2000	400			400
1 Dog Bin	Church Rd	bought	Parish Council	2020	71			71
1 Dog Bin	The Heath	Bought	Parish Council	2022		100		100
Playing field			Held in trust	1946	0			0
Brick built pavilion	Playing field	bought	Playing fields	1977	40,500			40,500
Wooden storage pavilion	Playing field	bought	Playing fields	1960	1,100			1,100
2 sets swings	Playing field	bought	Playing field					0
seesaw	Playing field	bought	Playing field					0
Roundabout	Playing field	bought	Playing field					0
2 climbing frames	Playing field	bought	Playing field					0
2 spring loaded mobiles	Playing field	bought	Playing field					0
3 play mushrooms	Playing field	bought	Playing field					0
Sunken tyres	Playing field	bought	Playing field					0
Picnic table	Playing field	bought						0
Total asset value of play				2009	19,871			19,871
Telephone Kiosk	White Horse	bought	Parish Council	2017	1			1
Bench	Opposite church	bought	Parish plan	2008	120			120
Street sign	The Heath	bought	Parish council	2015	98			98
Lap top computer	Parish Clerk	bought	Parish council	2017	333		333	0
Benches	Playing Field	bought	Parish Council	2019	839			839
Speed Indicator Device	Tattinstone Speedwatch	bought	Parish Council	2020	3,395			3,395

Totals

79,043 100 333 **78,810**
Total for year

£78,810

TATTINGSTONE PARISH COUNCIL
Statement of Accounts
For the year ending 31st March 2023

	2022-23	2021-22
INCOME		
PRECEPT RATES	14,000	12,800
OTHER RECEIPTS		
BDC Precept Grant		195
Speed Watch		
Bank Interest	6	0
Playing Fields		
Tattler	800	1370
Allotment Rents	101	122
VAT	0	0
CIL	10,839	7485
Neighbourhood Plan	10,470	2840
Total Income	36,216	24,813
EXPENDITURE		
GENERAL ADMINISTRATION		
Clerks Salary	4,831	3626
Clerks Administrational Expense	104	131
Data Protection Fee	40	40
Training	0	25
General Admin	95	173
Subscriptions	377	363
Accountancy Fee (Internal Audit	203	158
Election	0	0
LOANS/CAPITAL SPENDING		
Dog litter bin	108	
Poppy Wreath	50	
SID Posts	380	
Voucher for Clerk	100	
RUNNING COSTS		
Insurance	523	456
Meeting Expenses.	176	72
Play Equipment Maintenance	0	165
Street Lighting	192	
Grass cutting Playing Field	0	1215
Dog & General Litter Bins	261	174
Tulip Tree Plaque	0	
Playing Fields	0	
Play area inspection	0	51
Tattler	1,608	1232
Gen Maintenance	80	
Defibrulator	0	
Allotments	0	365
VAT	769	215
Neighbourhood Plan	2,959	126
Church Graveyard upkeep	800	
DONATIONS		
VH Warm Space	150	
S137/214 PAYMENTS		
S214 Don: Church Graveyard upkeep		800
S137 Tattlingstone Village Hall		4500
S137 Citizen Advice		50
S137 Royal British Legion		50
S137 Donation Speed Watch Group		
Total Expenditure	13,807	13,986
Transfers to restricted fund		
CIL	10,839	7485
Allotments	101	
Tattler	-808	
NP	7,511	
TOTAL FUNDS	17,643	7485
Surplus for year	4,766	3,341

Section 1 – Annual Governance Statement 2022/23

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 2023, 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 Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<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>
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 do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 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 Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Tattingstone Parish Council**Summary Income and Expenditure for Period ending 30/03/2023**

	ACTUAL TO DATE	ANNUAL BUDGET- BUDGET ACTUAL	
Precept	14,000.00	14,000.00	
Bank Interest	6.96		
Tatler	800.00		
Allotments	101.33		
CIL	10,838.85		
Sundries, Misc.	0.00		
NP	10,470.00		
VAT	0.00		
TOTAL INCOME	36,217.14		
Meeting Costs	176.00	250.00	70%
Subscriptions	377.42	370.00	102%
Church	800.00	800.00	100%
Dog bins	369.39	400.00	92%
Audit	203.00	350.00	58%
Clerk wages	4,831.16	4,500.00	107%
Clerk Exp	104.04	200.00	52%
Maintenance	80.00	200.00	40%
Lighting	191.60	250.00	77%
Ins	523.33	500.00	105%
Grass	0.00	2,000.00	0%
Training	0.00	300.00	0%
Election	0.00	0.00	
Village Hall	0.00	0.00	
Tattler	1,608.00	500.00	322%
Allotments	0.00	0.00	
General Admin	95.00	300.00	32%
Fixed assets	0.00	0.00	
Misc.	680.00	500.00	136%
Contingencies	0.00	400.00	0%
Data Protection	40.00	40.00	100%
Capital	0.00	200.00	0%
Neighbourhood Plan	2,958.97	0.00	
VAT	768.60		
TOTAL EXPENDITURE	13,806.51	12,060.00	
Surplus to date	<u>22,410.63</u>		
Miscellaneous	<u>Expenditure</u>	<u>Income</u>	
SID Posts	380.00		
Voucher for Clerk	100.00		
	<u>480.00</u>	<u>0.00</u>	

Neighbourhood Plan	<u>Expenditure</u>	<u>Income</u>
NP support	2,840.00	
NP Boxes	23.97	
Hall Hire	41.00	
Consultancy	54.00	
Groundwork UK		9,970.00
Locality Award (NP)		<u>500.00</u>
	<u>2,958.97</u>	<u>10,470.00</u>

Fixed Assets

	Tattler
	Bal b/f 573.00
	Income 800.00
	Expenditure <u>-1,608.00</u>
0.00	Balance <u>-235.00</u>



Paper prepared by: Clerk to the Parish Council for noting and approval at Parish Council Meeting of: 09.05.23

Agenda Item 15

Proposal:

- a) Councillors to receive tenders for the 2-year contract to cut the Village Playing Field
- b) To approve allocation of contract for the next 2-year period

Tenders Received:

	<u>Amount</u>	<u>Comments</u> <i>(all words used directly from quotes received)</i>
<u>Tender one</u>	£1,200will perform these duties with a range of high quality and appropriate machinery and tools, carried out by members with the appropriate skills, and with the pride and care in our work that the playing field deserves. We can also assure the Parish Council that the work listed above will be complete with a record kept and available upon request. We thank you for considering our bid and look forward to hearing from you.
<u>Tender two</u>	£1,600	As requested please find below a quotation for work you require. As per schedule of works sent: Per visit I purpose a cost of £100, this would include cut of field, strimming where required, also this would include the hedge cutting when required. This is my labour looking at the area I would spend a day per visit. I would use all my own equipment, diesel etc. Therefore doing the works every other week or twice a month would be a monthly cost of £200. Any additional work on Tattlingstone field will be charged separately. Therefore a year contract cost of April to April would be £1600. I am aware this contract would be season dependant April to November.
<u>Tender three</u>	£2,880	After doing a trial cut and seeing what is involved and the time it took and this was with out any strimming and the kids play area. My quote would be £2880 for 16 cuts and 8 trims and 1 hedge cut. It is more than likely on the high side of some other quotes I understand. But with the time it takes and fuel costs and the wear and tear on my machine to do this I feel it's more than fair. Kind regards