

Accounts for Year End 2023

The following financial documents have now been submitted to the Internal Auditors:

- Bank reconciliation to 31st March 2023 – Appendix A
- Year End accounts for financial year 2022-2023 – Appendix
- Financial Risk Assessment 2022-2023 - Appendix C
- Draft Part 3 Agar submission – Appendix D
- Explanation of significant variances – Appendix E

The Year end accounts also confirm the expenditure incurred under s.137 of the Local Government Act 1972 as £450.00.

| | | | | | |
|---|-----------------------------|--|---|------------------|-----------------------|
| Council name | Wickhambrook Parish Council | | | | |
| Bank account | UT Current Account | | UT Instant Access | | Total Reserves |
| Balance per bank statement at 31/03/2023 | 7,281.97 | | Balance per bank statement at 31/03/2023 | 20,049.30 | £ 27,331.27 |
| TOTAL NET BANK BALANCES AT 31/03/2023 | 7,281.97 | | TOTAL NET BANK BALANCES AT 31/03/2023 | 20,049.30 | £ - |
| Opening_balance | 9,460.77 | | Opening_balance | 29,367.83 | £ 38,828.60 |
| Total receipts | 63,035.77 | | Total receipts | 192.82 | £ 63,228.59 |
| Total payments | -74,725.92 | | Total payments | | -£ 74,725.92 |
| Total transfers | 9,511.35 | | Total transfers | -9,511.35 | £ - |
| Closing balance per cash book (must equal net bank balances ab | 7,281.97 | | Closing balance per cash book (must equal net bank balances ab | 20,049.30 | £ 27,331.27 |

Wickhambrook Parish Council
Balance at 31 March 2023

Opening Balance as at 01.04.2021

| | | |
|-------------------------------|----------|------------------|
| Unity Trust Bank Current**931 | £ | 9,460.77 |
| Unity Trust ISA **944 | £ | 29,367.83 |
| Total: | £ | 38,828.60 |

| | |
|--|--------------------|
| Less Payments for 1 April - 30 June 2022 | £23,715.04 |
| Less Payments for 1 July - 30 September 2022 | £9,624.75 |
| Less Payments for 1 October - 31 December 2022 | £16,384.68 |
| Less Payments for 1 January 2022 - 31 March 2023 | £25,001.45 |
| | £ 74,725.92 |

| | |
|--|--------------------|
| Plus Receipts for 1 April - 30 June 2022 | £39,848.67 |
| Plus Receipts for 1 July - 30 September 2022 | £15,749.49 |
| Plus Receipts for 1 October - 31 December 2022 | £2,670.10 |
| Plus Receipts for 1 January 2022 - 31 March 2023 | £4,960.33 |
| | £ 63,228.59 |
| | £ 27,331.27 |

Represented by
Bank Reconciliation

Balances as at 31 March 2023

| | | |
|--|---|-----------|
| Unity Trust Current Account **931 | | £7,281.97 |
| Less payments issued but not cashed | £ | - |
| Plus receipts not shown on bank account | | £0.00 |

| | | |
|-------------------------------------|---|-----------|
| Unity Trust IS Account **944 | £ | 20,049.30 |
|-------------------------------------|---|-----------|

Balance at 31 March 2023 **£27,331.27**

Variation £ -

| UTB Current ** 931 | UTB ISA **944 | Total |
|--------------------|--------------------|---------------------|
| £ 9,460.77 | | £ 9,460.77 |
| | £ 29,367.83 | £ 29,367.83 |
| £ 9,460.77 | £ 29,367.83 | £ 38,828.60 |
| £ 23,715.04 | £ - | £ 23,715.04 |
| £ 9,624.75 | £ - | £ 9,624.75 |
| £ 16,384.68 | £ - | £ 16,384.68 |
| £ 25,001.45 | £ - | £ 25,001.45 |
| £ 7,991.48 | £ 17,502.83 | £ 25,494.31 |
| £ 82,717.40 | £ 17,502.83 | £ 100,220.23 |
| £ 39,835.14 | £ 13.53 | £ 39,848.67 |
| £ 15,720.89 | £ 28.60 | £ 15,749.49 |
| £ 2,608.71 | £ 61.39 | £ 2,670.10 |
| £ 4,871.03 | £ 89.30 | £ 4,960.33 |
| £ 17,502.83 | £ 7,991.48 | £ 25,494.31 |
| £ 80,538.60 | £ 8,184.30 | £ 88,722.90 |
| £ 7,281.97 | £ 20,049.30 | £ 27,331.27 |

Internal Transfer Out

Internal Transfer In

Wickhambrook Parish Council
Budget report from 1-Apr-2021 to 28 February 2023 (figures exclude VAT)

Payments

| | Opening Balance | Move in from reserves | Adjusted Budget | £ 40,902.46 | £ 38,788.73 | £ 27,331.27 | | | |
|--|------------------|-----------------------|------------------|-------------------|--------------------|--------------------|------------------|------------------|-----------------------------|
| | Budget | | | February | March | Actual | Against Budget | % Variance | % Variance Against Month 12 |
| Administration | | | | | | | | | |
| Clerk/RFO Salary | 12,741.00 | -675.00 | 13,416.00 | 1,084.71 | 1,084.91 | £ 13,576.08 | 160.08 | 101.19% | 101.19% |
| Staff Contingency | 0.00 | | 0.00 | 0.00 | 0.00 | £ - | 0.00 | | #DIV/0! |
| Clerk/RFO Mileage and Subsistence | 566.00 | | 566.00 | 0.00 | 0.00 | £ 438.30 | -127.70 | 77.44% | 77.44% |
| Office Supplies | 1,000.00 | | 1,000.00 | 501.64 | 0.00 | £ 1,006.42 | 6.42 | 100.64% | 100.64% |
| Services and Supplies | 1,000.00 | | 1,000.00 | 19.16 | 158.00 | £ 609.33 | -390.67 | 60.93% | 60.93% |
| Meeting Room Hire | 260.00 | | 260.00 | 20.00 | 40.00 | £ 303.75 | 43.75 | 116.83% | 116.83% |
| Parish Insurance | 1,200.00 | -245.00 | 1,445.00 | 0.00 | 1,345.58 | £ 1,345.58 | -99.42 | 93.12% | 93.12% |
| Subscriptions | 460.00 | | 460.00 | 0.00 | 0.00 | £ 458.85 | -1.15 | 99.75% | 99.75% |
| Audit | 550.00 | | 550.00 | 0.00 | 0.00 | £ 592.00 | 42.00 | 107.64% | 107.64% |
| Training | 525.00 | | 525.00 | 30.00 | 0.00 | £ 86.00 | -439.00 | 16.38% | 16.38% |
| Training Mileage | 0.00 | | 0.00 | 0.00 | 0.00 | £ - | 0.00 | | |
| Election Costs | 0.00 | | 0.00 | 0.00 | 0.00 | £ - | 0.00 | | |
| Data Protection Legislation | 35.00 | | 35.00 | 0.00 | 0.00 | £ 35.00 | 0.00 | 100.00% | 100.00% |
| HMRC/NI Contributions | 98.00 | -490.00 | 588.00 | 125.17 | 125.17 | £ 1,904.01 | 1,316.01 | 323.81% | 323.81% |
| Pension Contributions | 250.00 | -530.00 | 780.00 | 46.72 | 46.72 | £ 639.20 | -140.80 | 81.95% | 81.95% |
| Administration of Pension Contributions | 100.00 | | 100.00 | 0.00 | 0.00 | £ 129.00 | 29.00 | 129.00% | 129.00% |
| Total Administration | 18,785.00 | -1,940.00 | 20,725.00 | £ 1,837.40 | £ 2,810.38 | £ 21,123.52 | 398.52 | 101.92% | 101.92% |
| Services | | | | | | | | | |
| Electricity - Chapel of Rest | 180.00 | | 180.00 | 12.36 | 0.00 | £ 134.05 | -45.95 | 74.47% | 74.47% |
| Water - Bowling Green | 150.00 | | 150.00 | 0.00 | 36.04 | £ 193.14 | 43.14 | 128.76% | 128.76% |
| NDR - Cemetery | 0.00 | | 0.00 | 0.00 | 0.00 | £ - | 0.00 | | |
| Website | 1,300.00 | | 1,300.00 | 0.00 | 0.00 | £ 1,208.00 | -92.00 | 92.92% | 92.92% |
| Phone and Internet Services | 280.00 | | 280.00 | 18.33 | 18.33 | £ 220.50 | -59.50 | 78.75% | 78.75% |
| Microsoft Office Subscriptions | 636.00 | | 636.00 | 153.30 | 33.27 | £ 707.07 | 71.07 | 111.17% | 111.17% |
| Cemetery Software | 270.00 | | 270.00 | 0.00 | 0.00 | £ 197.00 | -73.00 | 72.96% | 72.96% |
| Other Software Subscriptions | 150.00 | | 150.00 | 37.92 | 0.00 | £ 251.68 | 101.68 | 167.79% | 167.79% |
| Bank Service Charge - Unity Trust | 72.00 | | 72.00 | 0.00 | 18.00 | £ 72.00 | 0.00 | 100.00% | 100.00% |
| Total Services | 3,038.00 | 0.00 | 3,038.00 | £ 221.91 | £ 105.64 | £ 2,983.44 | -54.56 | 98.20% | 98.20% |
| Estates | | | | | | | | | |
| Grounds Contract | 14,500.00 | | 14,500.00 | 0.00 | 0.00 | £ 12,470.00 | -2,030.00 | 86.00% | 86.00% |
| Recreation Ground | 0.00 | | 0.00 | 0.00 | 0.00 | £ 40.00 | 40.00 | | #DIV/0! |
| Six Acres | 750.00 | | 750.00 | 0.00 | 545.79 | £ 545.79 | -204.21 | 72.77% | 72.77% |
| Tree Surgery | 750.00 | | 750.00 | 0.00 | 0.00 | £ 660.00 | -90.00 | 88.00% | 88.00% |
| Cemetery and Churchyard | 500.00 | | 500.00 | 0.00 | 0.00 | £ 871.82 | 371.82 | 174.36% | 174.36% |
| Playground - Cemetery Road | 750.00 | -663.68 | 1,413.68 | 0.00 | 0.00 | £ 1,278.80 | -134.88 | 90.46% | 90.46% |
| Playground - Bury Road | 250.00 | | 250.00 | 0.00 | 0.00 | £ - | -250.00 | 0.00% | 0.00% |
| MUGA and SP Maintenance | 1,000.00 | | 1,000.00 | 0.00 | 0.00 | £ 1,697.93 | 697.93 | 169.79% | 169.79% |
| Greens | 750.00 | | 750.00 | 222.08 | 0.00 | £ 687.08 | -62.92 | 91.61% | 91.61% |
| Bin & Dog Waste | 1,000.00 | | 1,000.00 | 0.00 | 0.00 | £ 775.15 | -224.85 | 77.52% | 77.52% |
| Parish Notice Board | 0.00 | | 0.00 | 0.00 | 0.00 | £ - | 0.00 | | |
| Bus Shelter | 0.00 | | 0.00 | 0.00 | 0.00 | £ - | 0.00 | | |
| Highways - Grit Bins | 75.00 | | 75.00 | 0.00 | 0.00 | £ - | -75.00 | 0.00% | 0.00% |
| Safety and Security | 1,135.00 | | 1,135.00 | 0.00 | 0.00 | £ - | -1,135.00 | 0.00% | 0.00% |
| Total Estates | 20,325.00 | 0.00 | 20,325.00 | £ 222.08 | £ 545.79 | £ 19,026.57 | -1,298.43 | 93.61% | 93.61% |
| Donations & Grants | | | | | | | | | |
| Grants - Local Support and Village Organ | 750.00 | -680.00 | 1,430.00 | £ - | 63.50 | £ 1,168.50 | -261.50 | 81.71% | 81.71% |
| Civic Event | 0.00 | -745.00 | 745.00 | £ - | 0.00 | £ - | -745.00 | 0.00% | 0.00% |
| Charitable Donations | 250.00 | -200.00 | 450.00 | £ - | 200.00 | £ 450.00 | 0.00 | 100.00% | 100.00% |
| Community Engagement | 250.00 | | 250.00 | £ - | 0.00 | £ - | -250.00 | 0.00% | 0.00% |
| Total Donations & Grants | 1,250.00 | -1,625.00 | 2,875.00 | £ - | £ 263.50 | £ 1,618.50 | 1,618.50 | 56.30% | 56.30% |
| Other Payments | | | | | | | | | |
| Recycling Grant to MSC | 0.00 | | 0.00 | £ - | £ - | £ 1,348.60 | 1,348.60 | | |
| Miscellaneous Payments | 0.00 | | 0.00 | £ - | £ - | £ - | 0.00 | | |
| Total Other Payments | 0.00 | 0.00 | 0.00 | £ - | £ - | £ 1,348.60 | 1,348.60 | | |
| Projects | | | | | | | | | |
| Neighbourhood Plan | 8,500.00 | | 8,500.00 | £ 20.00 | 9,297.25 | £ 15,288.13 | 6,788.13 | 179.86% | 179.86% |
| Cemetery Extension Project | 500.00 | | 500.00 | £ - | 0.00 | £ - | -500.00 | 0.00% | 0.00% |
| Highways - Road Safety | 1,750.00 | | 1,750.00 | £ - | 0.00 | £ 979.00 | -771.00 | 55.94% | 55.94% |
| Teen Project - MUGA and SP Replacement | 5,000.00 | | 5,000.00 | £ - | 0.00 | £ - | -5,000.00 | 0.00% | 0.00% |
| Parish Lands | 1,500.00 | | 1,500.00 | £ - | 0.00 | £ - | -1,500.00 | 0.00% | 0.00% |
| Parish Groundworks (Drainage) | 2,750.00 | | 2,750.00 | £ - | 0.00 | £ 2,450.00 | -300.00 | 89.09% | 89.09% |
| Cemetery Refurbishment | 1,250.00 | | 1,250.00 | £ - | £ - | £ 450.00 | -800.00 | 36.00% | 36.00% |
| Total Projects | 21,250.00 | 0.00 | 21,250.00 | £ 20.00 | £ 9,297.25 | £ 19,167.13 | -2,082.87 | 90.20% | 90.20% |
| Miscellaneous Payments | | | | | | | | | |
| Recycling Grant (Indicative £2,500) | | | | £ 195.79 | £ 1,286.89 | £ 5,788.59 | 5,788.59 | | |
| VAT | | | | | | | | | |
| Total Payments | 64,648.00 | 64,648.00 | 64,648.00 | £ 2,497.18 | £ 14,309.45 | £ 74,725.92 | 10,077.92 | 115.59% | 115.59% |
| Receipts | | | | | | | | | |
| Precept | | | | | | | | | |
| Precept | 38,413.00 | | 38,413.00 | £ - | £ - | £ 38,413.00 | 0.00 | 100.00% | 100.00% |
| Total Precept | 38,413.00 | | 38,413.00 | £ - | £ - | £ 38,413.00 | 0.00 | 100.00% | 100.00% |
| Cemeteries | | | | | | | | | |
| Cemeteries | 2,500.00 | | 2,500.00 | £ 250.00 | £ 275.00 | £ 3,000.00 | 500.00 | 120.00% | 120.00% |
| Total Cemeteries | 2,500.00 | | 2,500.00 | £ 250.00 | £ 275.00 | £ 3,000.00 | 500.00 | 120.00% | 120.00% |
| Other Receipts | | | | | | | | | |
| Chapel Rent | 10.00 | | 10.00 | £ - | £ - | £ - | -10.00 | 0.00% | 0.00% |
| Ground Rents | 40.00 | | 40.00 | £ - | £ - | £ 20.00 | -20.00 | 50.00% | 50.00% |
| Wayleaves | 50.00 | | 50.00 | £ 25.86 | £ 1,941.90 | £ 1,967.76 | 1,917.76 | 3935.52% | 3935.52% |
| Bank Interest | 50.00 | | 50.00 | £ - | £ 89.30 | £ 192.82 | 142.82 | 385.64% | 385.64% |
| Recycling Income (Indicative £2,500) | 0.00 | | 0.00 | £ - | £ - | £ 2,559.10 | 2,559.10 | | |
| Grants | | | | £ - | £ 350.00 | £ 10,347.00 | 10,347.00 | | |
| Miscellaneous Receipts | 0.00 | | 0.00 | £ - | £ - | £ 26.00 | 26.00 | | |
| Total Other Receipts | 150.00 | | 150.00 | £ 25.86 | £ 2,381.20 | £ 15,112.68 | 14,962.68 | 10075.12% | 10075.12% |
| VAT Refund (Indicative £5,500) | | | | £ 107.59 | £ 195.79 | £ 6,702.91 | 6,702.91 | | |
| Total Receipts | 41,063.00 | | 41,063.00 | £ 383.45 | £ 2,851.99 | £ 63,228.59 | 22,165.59 | 153.98% | 153.98% |
| Closing Balance | | | | | | | | | |
| | | | | £ 38,788.73 | £ 27,331.27 | £ 27,331.27 | | | |
| | | | | Reconciled | Reconciled | | | | |
| | | | | 09/03/2023 | 11/04/2023 | | | | |

Wickhambrook Parish Council
Balance at 31 March 2022 **£ 38,828.60**

Receipts

| | | | | |
|----------------------------|----------|------------------|---|-----------|
| Precept | £ | 38,413.00 | | |
| Cemetery | £ | 3,000.00 | | |
| Chapel Rent (Players) | £ | - | | |
| Ground rents | £ | 20.00 | | |
| Wayleave | £ | 1,967.76 | | |
| Bank Interest | £ | 192.82 | | |
| Recycling Credits | £ | 2,559.10 | | |
| Grants | £ | 10,347.00 | | |
| Miscellaneous Receipts | £ | 31.20 | | |
| VAT Refund | £ | 6,697.71 | | |
| Segregated Funds (Players) | £ | - | £ | 24,815.59 |
| Total Receipts | £ | 63,228.59 | | |

Expenditure

| | | | | |
|------------------------------|----------|------------------|--|--|
| Staff Costs | £ | 16,119.29 | | |
| Administration | £ | 6,428.47 | | |
| Services | £ | 3,545.68 | | |
| Estates (excluding Cemetery) | £ | 21,378.19 | | |
| Cemetery | £ | 1,586.18 | | |
| Projects | £ | 21,490.51 | | |
| Grants | £ | 3,727.60 | | |
| S.137 | £ | 450.00 | | |
| Total Other Payments | £ | 58,606.63 | | |
| Total Payments | £ | 74,725.92 | | |

Fixed and Long Term Assets

As per Asset Register **£ 326,341.08**

Cash Reserves

| | | |
|-------------------------|----------|------------------|
| Opening Reserves | £ | 38,828.60 |
| Plus Receipts | £ | 63,228.59 |
| Less Payments | £ | 74,725.92 |
| Closing Reserves | £ | 27,331.27 |

Represented by

| | | |
|------------------------------|----------|------------------|
| Cash at Bank | | |
| Current #921 | £ | 7,281.97 |
| Instant Savings #944 | £ | 20,049.30 |
| Uncashed Cheques | £ | - |
| Petty Cash (not held) | £ | 27,331.27 |

Signed:

Chair of Wickhambrook Parish Council

Dated:

Signed:

Hilary Workman
RFO: Wickhambrook Parish Council

Dated:

Movement in Earmarked Funds

| Funds | 01 April 2022 | April | Transfer Unspent Funds | June | July | August | September | October | November | December | January | February | March | Movement | Current | | |
|--|--------------------|--------------------|------------------------|------------------|-----------------|------------|------------|------------|------------|------------|------------|------------|-----------------|------------------|-------------------|--------------------|---------------|
| Staff Contingency | £ 1,400.00 | | -£ | 1,695.00 | | | £ 1,695.00 | | | | | | | £0.00 | £1,400.00 | | |
| Training | £ - | | -£ | 175.00 | | | | | | | | | | -£175.00 | £175.00 | | |
| Data Protection | £ 770.00 | | -£ | 185.00 | | | | | | | | | | -£185.00 | £955.00 | | |
| Elections | £ 2,975.00 | -£ 500.00 | | | | | | | | | | | | -£500.00 | £3,475.00 | | |
| Insurance | £ - | -£ 245.00 | | | | | | | | | | | £ 245.00 | £0.00 | £0.00 | | |
| Grounds Maintenance | £ 1,520.00 | £ 1,520.00 | -£ | 995.00 | | | | | | | | | | £525.00 | £995.00 | | |
| Tree Surgery | £ 1,640.00 | | | | | | | | | | | | | £0.00 | £1,640.00 | | |
| Cemetery & Churchyard | £ - | | -£ | 3,000.00 | | | | | | | | | | -£3,000.00 | £3,000.00 | | |
| Teen Project Replacement | £ 7,500.00 | £ 7,500.00 | | | | | | | | | | | | £7,500.00 | £0.00 | | |
| Playground & Teen Project Maintenance | £ 1,775.00 | £ 750.00 | -£ | 913.68 | £ 663.68 | | | | | | | | | £500.00 | £1,275.00 | | |
| Playground Replacement | £ - | | | | | | | | | | | | | £0.00 | £0.00 | | |
| Six Acres Development | £ 2,500.00 | | | | | | | | | | | | | £0.00 | £2,500.00 | | |
| Memorial garden * | £ - | | | | | | | | | | | | | £0.00 | £0.00 | | |
| Legacy | £ 250.00 | | | | | | | | | | | | | £0.00 | £250.00 | | |
| Day Club | £ 555.00 | | | | | | | | | | | | | £0.00 | £555.00 | | |
| Neighbourhood Planning | £ 5,170.00 | £ 5,170.00 | -£ | 995.00 | | | | | | | | | | £4,175.00 | £995.00 | | |
| Safety & Security matters | £ 2,100.00 | £ 2,100.00 | | | | | | | | | | | | £2,100.00 | £0.00 | | |
| Highways | £ 250.00 | | -£ | 2,125.00 | | | | | | | | | | -£2,125.00 | £2,375.00 | | |
| Grants - Local Support & Village Organisations | £ - | | -£ | 750.00 | £ 680.00 | | | | | | | | | -£70.00 | £70.00 | | |
| Civic Event | £ 745.00 | £ 495.00 | | | | | | | | | | | | £495.00 | £250.00 | | |
| Charitable Donations | £ 200.00 | £ 200.00 | -£ | 50.00 | | | | | | | | | | £ 150.00 | £50.00 | | |
| Total Earmarked Reserves | £ 29,350.00 | £ 16,990.00 | -£ | 10,883.68 | £ 663.68 | £ - | £ - | £ - | £ - | £ - | £ - | £ - | £ 245.00 | £9,390.00 | £19,960.00 | | |
| Operating Reserve | £ 9,478.60 | | | | | | | | | | | | | | | £7,371.27 | 41.73% |
| Total Reserves | £ 38,828.60 | | | | | | | | | | | | | | | £ 27,331.27 | |

| Topic | Risk Identified | Risk Level H/M/L | Management of Risk | Staff action |
|--------|---|---------------------|--|---|
| Assets | Loss, Damage etc | M | Annual inspection, update insurance and asset registers | Diary |
| | Risk or damage to third party property or individuals | M | Review adequacy of Public Liability Insurance | Diary |
| | Loss of financial assets | L | The Council advises its insurers and introduces such further safeguards, such as increased fidelity insurance, as may be required by the Insurers. | RFO to advise |
| Budget | Inadequate/unsound budget leading to insufficient precept | L | Clerk/RFO and Members to build sound budget, using risk register and known commitments linked to forward planning. Members to consider Reserves Policy built into Financial Regulations. | Clerk/RFO to forward plan on budget from September meeting, review planned activities for the next financial year |
| | Failure to stay within agreed budgets | L | Clerk to review and prepare bi-monthly budget updates to parish council Internal monitoring to check Reserves Policy to mitigate short-term impact of loss. | RFO to report on spend against budget |
| | Goods not supplied to Council | M | Follow up on all orders | Approval check |
| | Invoice incorrectly calculated or recorded | L | Check arithmetic on invoices and perform bank reconciliations on at least bi-monthly basis | Clerk to undertake Member to verify |

| | | | | |
|------------------------------------|---|---|---|-----------------------------|
| Direct Costs and overhead expenses | Cheque payable is excessive or to wrong party | L | Signatory initials Stub & Voucher | Approval check |
| | BACs payment is excessive or to wrong party | M | Invoices circulated to Cllrs in pdf format with Agenda. Authorised signatories to check payment transaction against invoice before approving. | Members to verify |
| | Orders for Work, Goods & Services | M | Orders supported by purchase order & relevant minute number | RFO to check PO, Resolution |
| Election Costs | Invoice at agreed rate | L | RFO check and consider budget | RFO verify |
| Financial Records | Inadequate Records | L | RFO/Clerk check annual & internal audit review | Diary |
| Grants | Claims procedure | M | Clerk/RFO check as required | Diary |
| | Receipt of grant when due | M | Clerk/RFO check as required | Diary |
| Grants & support | No power to pay or no evidence of agreement of Council to pay | M | Minute Council agreement with the power used to authorize payment | RFO check Member verify |
| | Conditions agreed | L | Agree and document any reasonable conditions | RFO check |

| | | | | |
|---------------------|----------------------------|---|---|---|
| Internet Banking | BACs Payments of Invoices | L | The Council appoints two Councilors (who are not cheque signatories) to verify the schedule of payments made from the internet banking account against sample invoices selected at random on a banking basis. | RFO makes schedule of payments available to Cllrs by pdf doc prior to each ordinary meeting |
| | Access codes & passwords | M | The internet banking access codes and passwords are retained securely by the Clerk/RFO and no internet banking is undertaken on a computer to which the public have access. | Computers are password protected and hard copies kept in locked filing cabinet. |
| | Online security | M | The Council installs, and keeps updated, anti-virus software on all computers used for Internet Banking. | Clerk to check parish laptops and that Cllrs have virus software on their computers |
| Income - Other | Cash handling | L | There is no cash handling – all payments are now done by means of submission of an expenses claim and receipts | n.b. Careful attention to ensure receipts attached to claims and where multiple items on receipt, specific item highlighted. Ensure timely quarterly submission of expenses claims. |
| | Banking | L | Segregate duties. Check to bank statements. Regular bank reconciliations Move to online banking has enabled regular checking of transactions and monthly reconciliations | The Clerk has increased the regularity of Bank Reconciliations (at least bimonthly which are published on the agenda) |
| | From Cemetery | M | Burial Register updated for grave allocations as required. Check of burial register to invoices to undertakers. Check of memorial fees work dockets to invoicing. | Clerk has introduced receipts for payments and new cemetery management has been installed and implemented recording transactions |
| Income - Investment | Receipt when due | L | Clerk/RFO check as required – no current investment income | n/a |
| | Surplus funds | L | Review levels and investment policy annually – no current investment income | n/a |
| Insurance | Inadequate Insurance Cover | M | Review annually or if circumstances change. Check Statement of Facts against Asset Register & Asset Valuation Policy | RFO to check annually in preparation for renewal of insurance. |

| | | | | |
|-------------------|--|---|--|--|
| Legal Powers | Illegal activity or payment | M | Educate councillors as to their legal powers RFO to identify power for spend when items are identified in reports for authorisation | RFO to check powers when preparing report Updating of Financial Standing orders July 2020 |
| Loss | Consequential loss due to critical damage or 3 rd Party performance | L | Review adequacy of insurance cover | Diary |
| Maintenance | Reduced value of assets or amenities – loss of income or performance | M | Annual Maintenance Inspection | Diary |
| Members Interests | Conflict of Interest | M | Ensure register of interests are completed and up to date Declarations of interest and any exclusion of members from relevant agenda items to be documented in minutes. | Diary Ensure members leave room when item under discussion or dispensation has been approved. |
| Minutes | Accurate & Legal | L | Review at following meeting Ensure consecutively numbered | Diary |
| Precept | Not submitted | L | Full Minute – RFO follow up | Clerk to respond to West Suffolk Council notices Agenda item for Members to consider and approve. |
| | Not paid by DC | L | Confirm receipt – check correct bank details when submitting precept request form | Diary |
| | Adequacy of precept | M | Quarterly review of budget to actual | Diary |
| | Adequacy | L | Consider at Budget, quarterly and at year end to move unspent funds into relevant earmarked reserves. | RFO opinion Reserves have been considered |

| | | | | |
|----------------------|--|---|--|--|
| Reserves – Earmarked | Adequacy | L | RFO to ensure that spend from reserves is authorised by full council. | at year end 2019/20 and adjustments made. |
| | Unidentified Earmarked or Contingent liability | L | Review minutes | RFO/member view |
| Reserves – General | Adequacy | L | Consider at Budget setting and review quarterly and at year end | RFO opinion. 3 year plan |
| Salaries | Wrong salary/hours/rate paid | M | Check salary to minute, check hours and rate to contract | Member to verify |
| | Wrong deductions – NI and Income tax | M | Check to PAYE Calculations PAYE calculations undertaken by appointed third party payroll provider | Member to verify |
| Staff | Loss of key personnel (Clerk) | L | Hours, health, stress, training, long term sick, early departure – risk monitored and managed as appropriate | RFO/member view 2 month contingency reserve added to 2020-21 budget |
| | Fraud by Staff | L | Fidelity Guarantee value appropriately set | Council to review annually as part of insurance plan |
| VAT | VAT analysis | M | All items in cash book lists | RFO verify |
| | Charged on purchases | L | Consider all items per cash book lists | RFO verify |
| | Claimed within time limits | M | RFO to submit monthly and report on next agenda. Payment received to be reported on agenda under income. | RFO verify |

| | | | | |
|--|--|---|--|---|
| | Direct payment from parish council on internet purchases | M | Set up credit card purchasing for clerk to purchase items on internet which can not be invoiced and paid for by BACS | Parish Council Resolution, RFO to apply |
|--|--|---|--|---|

Annual Governance and Accountability Return 2022/23 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 2022/23

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 2023**.
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 2023**. 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 2023
 - 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 2022/23

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 2023 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 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 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) 2022/23

- 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 2023.
- 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 Chairman, 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

| 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 Chairman of the approval meeting? | | |
| | Has an explanation of significant variations been published where required? | | |
| | Has the bank reconciliation as at 31 March 2023 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 2022/23

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 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

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***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 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

Section 3 – External Auditor’s Report and Certificate 2022/23

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 2023; 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 2022/23

(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 2022/23

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 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Explanation of variances – pro forma

Name of smaller authority: [Redacted]
 County area (local councils and parish meetings only): [Redacted]

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;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

| | 2021/22 £ | 2022/23 £ | 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 | 43,364 | 38,829 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this | |
| 2 Precept or Rates and Levies | 35,610 | 38,413 | 2,803 | 7.87% | NO | | |
| 3 Total Other Receipts | 22,094 | 24,816 | 2,722 | 12.32% | NO | | |
| 4 Staff Costs | 11,589 | 16,119 | 4,530 | 39.09% | YES | | Increased salary costs of £3259.64 over 2021.22, Tax/NI increase of £959.14 & Pension Contributions £310.99 (total £4529.77). This resulted from a salary increase in April'22 (Min. Ref 22.04.11 - PC approved overtime worked to 31st March 2022 (£658.35 subject to tax, NI & pension). Additionally, increase in SCP by one (award for achievement of CILCA in accordance with contract)and backpay on National Pay Award backdated to April '1. In November, the |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 50,650 | 58,607 | 7,957 | 15.71% | YES | | 2022.23 £4996 (Vouchers 299 - Consultant Fees £4452 & 315 refund on Grant £564). Further payment of Consultants fees in March '23 for 2022.23 V532 £6931.20. Additional expenditure on works to Drainage ditch at Coltsfoot Green - V426 £2880. |
| 7 Balances Carried Forward | 38,828 | 27,332 | | | NO | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 38,828 | 27,332 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 326,577 | 326,341 | -236 | 0.07% | 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