

Worth Parish Council

Minutes of the Finance & General Purposes Committee Meeting held on 9th December 2024 commencing at 7.30pm

Present:	Cllr Scott (Chairman) Cllr Casella Cllr King Cllr Wilson	Cllr Phillips (Vice Chairman) Cllr Hodsdon Cllr Kipps
	Mrs L Bannister (RFO)	0 members of the public
	Cllr Gibson (as non-committee member)	Cllr Bingle (as non-committee member)

93 Public Question Time

Cllr Gibson, speaking as a member of the public, spoke on the following points:

- Finance and General Purposes Committee structure – Cllr Gibson believes the Committee should be formed of all members of the Council, or there should be the opportunity to appoint alternates.
- South Room rent review – Cllr Gibson believes the Council should relinquish their lease of the room and hire it on an ad hoc basis.
- Budget – Cllr Gibson objected to various points.

94 Apologies

Apologies were noted and accepted from Cllr Coote, Cllr Dorey, Cllr Lord, Cllr Pointer and Cllr Williams.

95 Declarations of Interest

Cllr Hodsdon declared an interest in the rent review for the lease of the South Room as he was involved in the initial negotiations and his spouse is a churchwarden.

Cllr Scott declared an interest in the rent review for the lease of the South Room due to his position in the Church.

96 Minutes

It was RESOLVED to approve the Minutes of the Finance and General Purposes Committee held on 4th November 2024. These were duly signed by Cllr Scott.

97 Chairman's Announcements

None.

98 Correspondence List

The Crawley Down School Fundraising Team claimed £130 towards their popcorn machine.

99 Accounts and Financial Matters

Financial information

Financial information was included in the meeting pack. It was RESOLVED that the financial information was a true representation of the current financial situation.

Bank Reconciliations

It was NOTED that the bank reconciliations to 30th November have been completed and signed by Cllr Casella.

Grant Funding

It was agreed to defer any grant funding applications to the March meeting in order to remain within budget.

South Room hire increases

It was RESOLVED to approve the following, to come into effect on 1st January 2025:

Regular Weekday Hires (Monday am – Friday 6pm)

Regular bookings – daytime (between 9 am and 6 pm)	£13.00 per hour
Regular bookings – evening (from 6 pm)	£14.70 per hour

Regular Weekend Hires (Friday 6pm - Sunday):

Regular bookings – daytime (between 9 am and 6 pm)	£14.70 per hour
Regular bookings – evening (from 6 pm)	£18.20 per hour

Casual bookings (one off events)	£22.00 per hour
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Additional Services:

Clean (including the removal of rubbish)	£18 per hire
Flipchart and pens	£10 per hire
Audio/Visual Equipment (projector and screen)	£35 per hire

Bank account signatories

It was RESOLVED to add D Showell and L Bannister as signatories to all Council bank accounts in order to access the information required.

Fund transfer

It was RESOLVED to transfer £50,000 from Natwest to Unity.

100 Section 106 Monies

It was noted that the drainage project at King George Field, Copthorne, is underway with one contractor having completed their work. The funding for this has been claimed from MSDC. The remainder of the work will be completed at the end of the football season.

It was noted that works at the Old Hollow have begun, so the S106 contributions for this should be available soon.

101 Projects

The report from the Projects Officer was noted.

It was noted that the Acting Proper Officer has approved for the Project Manager to appoint Pluviam to undertake the drainage design works at Copthorne Recreation Ground at a cost of £1,950 plus VAT.

It was also noted that most of the trees needing to be felled have now been done, and the rest will be felled in the next few days.

102 Budget for 2025-26

Members reviewed the draft proposals and the need for boosting the general reserve balance was noted.

Concerns were raised about the budget for youth provision. This will be considered by the HR Committee.

103 Matters for Consideration submitted by the Village Working Parties or the Co-Ordination Group

The Working Parties were asked to consider their budget requests and to feed this back as soon as possible.

104 Consideration of items for discussion by the Village Working Parties or the Co-Ordination Group

No items were brought forward.

105 Rent review for the lease of the South Room

The review was discussed, however the final decision will be made by Full Council on 20th January 2025. Members requested various information in order to make a decision, and the RFO will prepare a report ready for Full Council.

106 Date of the next meeting

The date of the next meeting was set for Monday 6th January 2025, but it was agreed to move this to Monday 13th January 2025 as there are currently no items to consider for 6th January.

Meeting closed at 8.25 pm.

Chairman: _____

Date: _____

Detailed Income & Expenditure by Budget Heading 31/12/2024

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>100 General Administration</u>						
1076 Precept	420,000	420,000	0			100.0%
1090 Interest Received	4,437	5,400	963			82.2%
1906 Receipts-Chairman's Dinner	320	0	(320)			0.0%
1909 Misc. Income	1,433	0	(1,433)			0.0%
1910 Wayleaves	12	0	(12)			0.0%
General Administration :- Income	426,202	425,400	(802)			100.2%
4000 Clerk, Assistant & RFO	103,857	150,000	46,143		46,143	69.2%
4002 Locum fees	6,410	0	(6,410)		(6,410)	0.0%
4005 Groundspersons	52,962	70,000	17,038		17,038	75.7%
4010 Youth Clubs - Admin	28,173	20,000	(8,173)		(8,173)	140.9%
4020 Grants Given	7,103	8,000	897		897	88.8%
4021 Churchyard Maint.Copthorne	1,000	1,000	0		0	100.0%
4025 Office Suppl, eg-paper/photocop	1,017	1,605	588		588	63.3%
4026 Bank Charges	144	214	70		70	67.5%
4030 Postage	0	54	54		54	0.0%
4035 Utilities-Electric/Gas	1,282	963	(319)		(319)	133.2%
4036 Telephone	885	257	(628)		(628)	344.4%
4037 IT Support incl.anti-virus etc	10,340	7,169	(3,171)		(3,171)	144.2%
4040 Chairman's Allowance	577	1,000	423		423	57.7%
4041 Councillors Allow.-Gross	3,750	8,500	4,750		4,750	44.1%
4045 Travelling	0	535	535		535	0.0%
4050 Office Exps.eg.Clean,	986	1,605	619		619	61.4%
4051 Website costs	391	1,605	1,214		1,214	24.3%
4052 S/Ware supp.upds.RBS & Payroll	0	1,605	1,605		1,605	0.0%
4056 Member Training	39	1,500	1,461		1,461	2.6%
4057 HR Support	3,943	1,450	(2,493)		(2,493)	271.9%
4058 Staff Training	920	1,000	80		80	92.0%
4060 Publicity	1,280	1,700	420		420	75.3%
4065 Audit Fees	1,278	1,500	222		222	85.2%
4066 Legal Fees	595	4,000	3,405		3,405	14.9%
4070 Insurances	6,841	7,500	659		659	91.2%
4075 Hire of Halls	98	350	253		253	27.9%
4080 Meeting. Conferences, etc.	0	1,000	1,000		1,000	0.0%
4090 Election Expenses	10,831	0	(10,831)		(10,831)	0.0%
4095 Subscriptions / Memberships	1,107	1,100	(7)		(7)	100.6%
4100 West Sussex ALC & NALC	2,456	2,500	44		44	98.3%
4110 Fuel	2,175	3,600	1,425		1,425	60.4%
4115 Motor Repairs & Expenses	1,480	2,000	520		520	74.0%
4150 Capital Purchases	3,254	5,000	1,746		1,746	65.1%

Detailed Income & Expenditure by Budget Heading 31/12/2024

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4155 Payroll administration	336	0	(336)		(336)	0.0%
4200 Maintenance-various n/codes	583	500	(83)		(83)	116.7%
4201 Land Management	7,550	10,000	2,450		2,450	75.5%
4702 Maint.Memorial Car Park	39	1,000	961		961	3.9%
4705 Litter & Dog Bin Emptying	16	0	(16)		(16)	0.0%
4710 Replace Litter / Salt bins	0	800	800		800	0.0%
4807 Bowers Place PWLB repayments	0	4,000	4,000		4,000	0.0%
4900 Miscellaneous Expenses	258	0	(258)		(258)	0.0%
4907 Drinks Supplies	0	100	100		100	0.0%
4916 CCTV - Monitoring	0	6,000	6,000		6,000	0.0%
4940 Maint. Memorial Car Park C.D	0	1,000	1,000		1,000	0.0%
4950 Dog Bin Emptying	0	5,000	5,000		5,000	0.0%
General Administration :- Indirect Expenditure	263,958	336,712	72,754	0	72,754	78.4%
Net Income over Expenditure	162,244	88,688	(73,556)			
6000 plus Transfer From EMR	38,411	0	(38,411)			
6001 less Transfer to EMR	362	0	(362)			
Movement to/(from) Gen Reserve	200,294	88,688	(111,606)			
<u>200 Allotments</u>						
1200 Allotment Rents	3,071	4,700	1,629			65.3%
1203 Allot.Deposit Refunds	(50)	0	50			0.0%
Allotments :- Income	3,021	4,700	1,679			64.3%
4200 Maintenance-various n/codes	118	300	183		183	39.2%
4205 Allot. costs incl. .water+misc	1,781	450	(1,331)		(1,331)	395.9%
4206 Heathy Wood	0	1,000	1,000		1,000	0.0%
Allotments :- Indirect Expenditure	1,899	1,750	(149)	0	(149)	108.5%
Net Income over Expenditure	1,122	2,950	1,828			
<u>300 Recreation Grounds</u>						
1100 Grants Received	2,890	0	(2,890)			0.0%
1300 MSDC Grounds Management	1,875	1,250	(625)			150.0%
1405 C.D.Cricket Club Lease	500	500	0			100.0%
Recreation Grounds :- Income	5,265	1,750	(3,515)			300.8%
4200 Maintenance-various n/codes	4,739	1,200	(3,539)		(3,539)	394.9%
Recreation Grounds :- Indirect Expenditure	4,739	1,200	(3,539)	0	(3,539)	394.9%
Net Income over Expenditure	526	550	24			

Detailed Income & Expenditure by Budget Heading 31/12/2024

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>400 Copthorne Pavilion</u>						
1400 Pavilion Lease	3,625	4,833	1,208			75.0%
Copthorne Pavilion :- Income	3,625	4,833	1,208			75.0%
4200 Maintenance-various n/codes	1,095	1,000	(95)		(95)	109.5%
4203 Ground Maintenance	6,063	6,500	437		437	93.3%
4204 Broadband	279	0	(279)		(279)	0.0%
Copthorne Pavilion :- Indirect Expenditure	7,437	7,500	63	0	63	99.2%
Net Income over Expenditure	(3,812)	(2,667)	1,145			
<u>500 Parish Office</u>						
1306 South Room Hire - Receipts	3,561	7,500	3,939			47.5%
1308 Deposit-Receipts/refunds Sth R	651	0	(651)			0.0%
Parish Office :- Income	4,212	7,500	3,288			56.2%
4077 Rent South Room- 1st Floor	5,625	7,500	1,875		1,875	75.0%
4081 Insurance - Meeting Room	178	0	(178)		(178)	0.0%
4200 Maintenance-various n/codes	2,716	4,000	1,284		1,284	67.9%
4202 Air Conditioning South Room	127	0	(127)		(127)	0.0%
4306 Loan Repaym.New Parish Office	4,863	9,726	4,863		4,863	50.0%
4910 Rates	1,320	600	(720)		(720)	220.0%
Parish Office :- Indirect Expenditure	14,829	21,826	6,997	0	6,997	67.9%
Net Income over Expenditure	(10,616)	(14,326)	(3,710)			
<u>600 Electricity-EDF</u>						
4600 Energy - Street Lights	16,361	35,000	18,639		18,639	46.7%
4605 Repairs Street Lights/Lamps/An	26,919	16,000	(10,919)	28,393	(39,312)	345.7%
4610 Copthorne -Elec. Meter-6765	(787)	450	1,237		1,237	(174.9%)
4611 C.Down - Elec. Meter - 6092	170	450	280		280	37.7%
Electricity-EDF :- Indirect Expenditure	42,663	51,900	9,237	28,393	(19,156)	136.9%
Net Expenditure	(42,663)	(51,900)	(9,237)			
<u>700 Projects</u>						
1710 S106 Recpt-CD Playground	0	100,000	100,000			0.0%
Projects :- Income	0	100,000	100,000			0.0%
4720 N/Hood Plan Crawley Down	1,604	10,000	8,396	2,750	5,646	43.5%
4722 N/H Plan C.Down - Project	0	20,000	20,000		20,000	0.0%
4725 N/Hood Plan Copthorne	1,604	2,000	396	2,750	(2,354)	217.7%

Detailed Income & Expenditure by Budget Heading 31/12/2024

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4726 N/hood Plan Copthorne Project	0	20,000	20,000		20,000	0.0%
4735 Litter Equipment	80	0	(80)		(80)	0.0%
4801 N/Hood Security	0	5,000	5,000		5,000	0.0%
4802 Working Party - Copthorne	24	20,000	19,976	28,600	(8,624)	143.1%
4803 Working Party - Crawley Down	15,938	20,000	4,062	2,900	1,162	94.2%
4804 Youth Support - Costs	4,794	8,279	3,485		3,485	57.9%
4808 CD Playground	0	100,000	100,000		100,000	0.0%
Projects :- Indirect Expenditure	24,043	205,279	181,236	37,000	144,236	29.7%
Net Income over Expenditure	(24,043)	(105,279)	(81,236)			
6000 plus Transfer From EMR	80	0	(80)			
Movement to/(from) Gen Reserve	(23,964)	(105,279)	(81,315)			
<u>900 Copthorne Recreation Ground</u>						
4960 Project Management	2,400	0	(2,400)		(2,400)	0.0%
4965 Consultants/Planning/Reports	2,598	0	(2,598)		(2,598)	0.0%
4970 Drainage	1,275	0	(1,275)	10,000	(11,275)	0.0%
4975 Playground	2,780	0	(2,780)		(2,780)	0.0%
Copthorne Recreation Ground :- Indirect Expenditure	9,053	0	(9,053)	10,000	(19,053)	
Net Expenditure	(9,053)	0	9,053			
Grand Totals:- Income	442,325	544,183	101,858			81.3%
Expenditure	368,620	626,167	257,547	75,393	182,154	70.9%
Net Income over Expenditure	73,705	(81,984)	(155,689)			
plus Transfer From EMR	38,491	0	(38,491)			
less Transfer to EMR	362	0	(362)			
Movement to/(from) Gen Reserve	111,835	(81,984)	(193,819)			

Detailed Balance Sheet - Excluding Stock Movement

Month 9 Date 06/01/2025

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
105	VAT Control Account	10,424
200	Barclays - Current A/C 9630	21,671
210	Barclays - Business A/C 4225	86,066
230	Nat West - Current A/C 5083	99,178
235	CCLA-HSBC- Public Sector Dep.F	85,000
240	Unity - Current 5365	45,053
245	Cambridge B/S 9048	80,000
Total Current Assets		427,393
<u>Represented by :-</u>		
300	Current Year Fund	73,705
310	General Reserves	185,878
320	EMR N/Hood Plans	10,000
345	EMR CCTV	49,000
355	EMR Lashmere Refurbishment	5,000
375	EMR Copthorne Working Party	8,856
376	EMR Crawley Down Working	11,490
395	EMR Donation Refurb.Copth.Play	9,915
398	EMR Litter Equipment	282
399	EMR Bowers Place	73,266
Total Equity		427,393

Receipts for Month 9

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		24,846.24					24,846.24	
Banked: 13/12/2024		50,000.00						
13.12	Nat West - Current A/C - 5083	50,000.00			230		50,000.00	Fund Transfer
R136.25	Banked: 20/12/2024	98.40						
R136.25	South Room - Hire Receipts	98.40			1306	500	98.40	Inv 682
R137.25	Banked: 20/12/2024	9.20						
R137.25	UKPN (Now South East N/W)	9.20			1910	100	9.20	Wayleave
Total Receipts for Month		50,107.60	0.00	0.00			50,107.60	
Cashbook Totals		<u>74,953.84</u>	<u>0.00</u>	<u>0.00</u>			<u>74,953.84</u>	

Payments for Month 9

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
02/12/2024	Susan Szabo	298 BACS	100.00			4050	100	100.00	Office cleaning
02/12/2024	CDCCA	299 BACS	144.00			4804	700	144.00	Hall hire youth
02/12/2024	CDCCA	300 BACS	100.00			4803	700	40.00	Hall hire
						4075	100	60.00	Hall hire
02/12/2024	Surrey Hills	301 BACS	714.00		119.00	4066	100	595.00	Legal advice
02/12/2024	Grasstex Ltd	302 BACS	1,140.00		190.00	4200	400	950.00	Hedge cutting
02/12/2024	CD Fundraising Team	303 BACS	130.00			4020	100	130.00	Grant-CD School Fund Team
02/12/2024	Allotment Deposit	304 BACS	50.00			1203	200	50.00	Allotment deposit refund
09/12/2024	Staff expenses	294 BACS	40.52			4200	300	40.52	Manure drag
09/12/2024	CDG - Crawley Down Group	295 BACS	267.32		44.56	4110	100	222.76	Fuel
09/12/2024	Jewson	296 BACS	73.98		12.33	4803	700	61.65	Mats for CD planter
09/12/2024	L.Bannister	297 BACS	1,431.25			4002	100	1,431.25	Locum fees
11/12/2024	DM Payroll Services	311 BACS	92.00			4155	100	92.00	Payroll Administration
16/12/2024	EDF Energy	305 DD	7,361.89		1,226.98	4600	600	6,134.91	Street light electricity
16/12/2024	EDF	305 DD	-7,361.89		-1,226.98	4600	600	-6,134.91	REVERSAL
16/12/2024	Jewson	P318.25	35.10		5.85	4803	700	29.25	Planter Materials
16/12/2024	EDF Energy	319.25	29.61		1.41	4205	200	28.20	Allotment Store
16/12/2024	CSCA	320.25	202.00			4804	700	202.00	Hall Hire
16/12/2024	KCS PROFESSIONAL SERVICES	P321.25	77.89		12.98	4025	100	64.91	Copier Lease
16/12/2024	Copthorne Magazine	P322.25	180.00			4060	100	180.00	Copthorne Magazine
16/12/2024	Copthorne Magazine	P323.25	180.00			4060	100	180.00	Copthorne Magazine
16/12/2024	Jennifer Nagy	P324.25	215.30			4002	100	215.30	Locum Services
16/12/2024	Wicksteed Leisure Ltd	P325.25	547.20		91.20	4200	300	456.00	Playground Inspections
23/12/2024	Screwfix	P312.25	59.94		9.99	4115	100	49.95	Various Materials
23/12/2024	Copthorne Garden Services	P313.25	6,300.00		1,050.00	4201	100	5,250.00	Tree Felling
23/12/2024	CDCCA	P314.25	144.00			4804	700	144.00	Hall Hire
23/12/2024	Mulberry LAS	R315.25	305.34		50.89	4065	100	254.45	Internal Audit
23/12/2024	Susan Szabo	P316.25	75.00			4050	100	75.00	Office Cleaning
23/12/2024	Focus IT services	P317.25	1,043.47		173.91	4037	100	725.37	IT
						4036	100	144.19	IT
27/12/2024	Cllr Allowances	P326.25	1,121.40			520		1,121.40	Cllr Allowances
27/12/2024	Staff	P237.25	9,257.33			515		9,257.33	M9 salaries
27/12/2024	WSPF(West Sussex Pension Fund)	P338.25	2,866.47			517		2,866.47	M9 pension contribution
27/12/2024	HMRC	P339.25	2,962.49			516		2,962.49	M9 contributions
31/12/2024	Unity Bank Trust	P341.25	4.50			4026	100	4.50	Bank fees - Unity
31/12/2024	Unity Bank Trust	DD	10.50			4026	100	10.50	Unity - bank charges
Total Payments for Month			29,900.61	0.00	1,762.12			28,138.49	
Balance Carried Fwd			45,053.23						
Cashbook Totals			74,953.84	0.00	1,762.12			73,191.72	

Receipts for Month 9

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		20,476.60					20,476.60	
SO	Banked: 02/12/2024	402.75						
SO	Copthorne Sports Comm.Assoc.	402.75			1400	400	402.75	Pavilion Lease
BACS	Banked: 02/12/2024	320.66						
BACS	Barclays Bank plc	320.66			1090	100	320.66	Interest - Barclays
	Banked: 02/12/2024	-320.66						
	REVERSAL	-320.66			1090	100	-320.66	REVERSAL
R150.25	Banked: 06/12/2024	112.00						
R150.25	South Room - Hire Receipts	112.00			1306	500	112.00	Inv 680
BACS	Banked: 09/12/2024	45.53						
BACS	Allotment Rents	45.53			1200	200	45.53	Rainsley69
R151.25	Banked: 11/12/2024	24.60						
R151.25	South Room - Hire Receipts	24.60			1306	500	24.60	Inv 684
R152.25	Banked: 11/12/2024	73.80						
R152.25	South Room - Hire Receipts	73.80			1306	500	73.80	Inv 677
R153.25	Banked: 11/12/2024	24.60						
R153.25	South Room - Hire Receipts	24.60			1306	500	24.60	Inv 676
R138.25	Banked: 17/12/2024	73.50						
R138.25	South Room - Hire Receipts	73.50			1306	500	73.50	Inv 685
BACS	Banked: 18/12/2024	100.00						
BACS	Deposit - South Room Hire	100.00			1308	500	100.00	I Turner
BACS	Banked: 18/12/2024	7.00						
BACS	South Room - Hire Receipts	7.00			1306	500	7.00	Pilates
BACS	Banked: 23/12/2024	31.11						
BACS	Allotment Rents	31.11			1200	200	31.11	Duggan/Cooper 45
BACS	Banked: 30/12/2024	519.50						
BACS	CD Football Club	519.50			1300	300	519.50	MSDC income-haven pitch hire
Total Receipts for Month		1,414.39	0.00	0.00			1,414.39	
Cashbook Totals		21,890.99	0.00	0.00			21,890.99	

Payments for Month 9				Nominal Ledger Analysis				
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u> <u>Transaction Detail</u>
16/12/2024	Castle Water	307 DD	220.32			4205	200	220.32 Allotment water
Total Payments for Month			220.32	0.00	0.00			220.32
Balance Carried Fwd			21,670.67					
Cashbook Totals			21,890.99	0.00	0.00			21,890.99

Receipts for Month 9

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		154,034.80					154,034.80	
BACS	Banked: 03/12/2024	335.67						
BACS	CCLA	335.67			1090	100	335.67	Interest
R139.25	Banked: 04/12/2024	2,890.00						
R139.25	MSDC	2,890.00			1100	300	2,890.00	S106 King George Field
Total Receipts for Month		3,225.67	0.00	0.00			3,225.67	
Cashbook Totals		<u>157,260.47</u>	<u>0.00</u>	<u>0.00</u>			<u>157,260.47</u>	

Payments for Month 9

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
01/12/2024	Tesco Mobile	Std Ord	24.99			4036	100	24.99	Tesco Mobile-Youth
04/12/2024	Screwfix	306 DC	255.98		42.66	4803	700	213.32	Planter
09/12/2024	Tesco Mobile	P340.25	18.99		3.16	4036	100	15.83	Grounds mobile
11/12/2024	Zoom Video Communications Inc	309 DC	155.88		25.98	4095	100	129.90	Zoom Subscription
12/12/2024	Aaron's Department	DC	62.64			4804	700	62.64	DBS checks
13/12/2024	Unity - Current 5365	13.12	50,000.00			240		50,000.00	Fund Transfer
16/12/2024	EDF	305 DD	7,361.89		1,226.98	4600	600	6,134.91	Street light electricity
17/12/2024	EDF	308 DD	19.53		0.93	4611	600	18.60	CD Feeder Pillar
23/12/2024	EE Ltd	P342.25	30.00		5.00	4204	400	25.00	Broadband - pavilion
27/12/2024	Complete Education Solutions	Std Ord	150.00			4804	700	150.00	Booking system-youth
31/12/2024	Nat West	310 DD	2.10			4026	100	2.10	Bank Charges
Total Payments for Month			58,082.00	0.00	1,304.71			56,777.29	
Balance Carried Fwd			99,178.47						
Cashbook Totals			157,260.47	0.00	1,304.71			155,955.76	

Nominal Ledger Details

Nominal A/c 4802 Working Party - Copthorne					Annual Budget	20,000.00
Centre 700 Projects					Committed Exp	28,600.00
Month	Date	Reference	Source	Transaction	Debit	Credit
Opening Balance					0.00	0.00
1	22/04/2024	011 BACS	Cashbook	Sky Revolutions-survey	975.00	
1	22/04/2024	014 BACS	Cashbook	PJC-arboricultural assess	495.00	
3	26/06/2024	114 BACS	Cashbook	Alfred Budgen-Copthorne Rec	1,127.50	
4	05/07/2024	116 BACS	Cashbook	PBA Cop Rec drainage tests	775.00	
4	24/07/2024	144 BACS	Cashbook	Cop Reg play equip removal	2,780.10	
6	23/09/2024	207 BACS	Cashbook	Professional fees Cop Rec	1,800.00	
6	23/09/2024	210 BACS	Cashbook	Water bill	500.00	
7	24/10/2024	251 DC	Cashbook	VE Day flags	24.00	
7	28/10/2024	258 BACS	Cashbook	Copthorne Rec project	600.00	
8	12/11/2024	525	Journal	Sky Revolutions-survey		975.00
8	12/11/2024	525	Journal	PJC-arboricultural assess		495.00
8	12/11/2024	525	Journal	Alfred Budgen-Copthorne Rec		1,127.50
8	12/11/2024	525	Journal	PBA Cop Rec drainage tests		775.00
8	12/11/2024	525	Journal	Cop Rec play equip removal		2,780.10
8	12/11/2024	525	Journal	Professional fees Cop Rec		1,800.00
8	12/11/2024	525	Journal	Water bill-drainage tests		500.00
8	12/11/2024	525	Journal	Cop Rec project		600.00
Account Totals					9,076.60	9,052.60
Net Balance Month 10					24.00	

Nominal Ledger Details

Nominal A/c 4803 Working Party - Crawley Down Centre 700 Projects					Annual Budget	20,000.00
					Committed Exp	2,900.00
Month	Date	Reference	Source	Transaction	Debit	Credit
Opening Balance					0.00	0.00
1	31/03/2024	508	Journal	CDCCA hall hire - CD WP		40.00
1	22/04/2024	010 BACS	Cashbook	Sports and Play Consulting-CD	3,250.00	
1	22/04/2024	022 BACS	Cashbook	CDCCA-hall hire CD WP	40.00	
2	09/05/2024	038 BACS	Cashbook	CDCCA-Hall hire	40.00	
2	09/05/2024	044 BACS	Cashbook	SID repairs-CD	707.49	
2	24/05/2024	063 BACS	Cashbook	CDCCA Hall hire CD WP	40.00	
4	05/07/2024	117 BACS	Cashbook	PJC tree survey-CD	500.00	
4	05/07/2024	123 BACS	Cashbook	CDCCA-Hall hire CD WP	40.00	
4	24/07/2024	137 BACS	Cashbook	CDCCA Hall hire CD WP	40.00	
4	26/07/2024	141 BACS	Cashbook	Notice boards - CD	6,920.00	
7	04/10/2024	229 DC	Cashbook	Notice board pins	11.51	
7	04/10/2024	230 DC	Cashbook	Ribbon for notice boards	6.70	
7	21/10/2024	255 BACS	Cashbook	CD notice board install	3,890.00	
7	24/10/2024	251 DC	Cashbook	VE Day flags	48.00	
8	11/11/2024	269 BACS	Cashbook	Replant troughs CD war	100.00	
9	02/12/2024	300 BACS	Cashbook	Hall hire	40.00	
9	04/12/2024	306 DC	Cashbook	Planter	213.32	
9	09/12/2024	296 BACS	Cashbook	Mats for CD planter	61.65	
9	16/12/2024	P318.25	Cashbook	Planter Materials	29.25	
Account Totals					15,977.92	40.00
Net Balance Month 10					15,937.92	



L Bannister
Worth Parish Council
1st Floor The Parish Hub
Borers Arms Road
Copthorne
West Sussex
RH10 3ZQ

16th December 2024

Dear Leanne

Re: Worth Parish Council
Internal Audit Year Ended 31 March 2025 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 16th December 2024 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and indeed are a model of good practice.

It is therefore our opinion that the systems and internal procedures at Worth Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 14 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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D	BUDGET, PRECEPT AND RESERVES	✓		6
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I	BANK AND CASH	✓	✓	8
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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The interim audit was conducted on site with the locum RFO, together with the Chair of F&GP. Other information was reviewed through discussion and a review of the council website www.Worth-pc.gov.uk

The Council uses the cloud based Rialtus accounting package for recording the council's finances. This is an industry specific accounting package, and I make no recommendation to change. The system encompasses a simple cashbook, and it provides for reconciliation of key control accounts and regular reporting against budget.

A review of the nominal ledger shows there to be no netting off of income and expenditure and items are posted to the heading to which they relate. There is no evidence of excess journal corrections to the accounts.

The system is used to produce management information reports for review at council meetings and is updated regularly with financial information. A review of the cashbook shows that the system is being populated with relevant data, such that a casual reader can understand the nature and scope of the transactions. A simple walk through of a receipt and payment chosen at random, proved the underlying documentation could be easily located. (note the underlying documentation is stored as hard copy in reference number order.)

There is one user, with their own individual logon. A secondary user is being trained. This is small council with limited staff so segregation of duties is not always possible.

The bank is reconciled monthly by the RFO. The bank reconciliations, income and expenditure reports, payment summaries and other financial reports are produced for council to review.

I tested opening balances as at 1/4/24 showing £126,697.99 and confirmed they could be agreed back to the audited accounts for 2023/24.

The council is not VAT registered; the last VAT reclaim was for the three-month period ended 30th September. The reclaim was for £8,173.05, and was received on the 17th of October. This shows the council is up to date with its financial postings and there is no delay between the end of the period, submission of the reclaim and receipt of the refund.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change. I am of the opinion that the council keeps appropriate records and uses the systems for the purpose for which they are intended.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The External Auditor's Report was not qualified it is published on the council website together with the notice of conclusion. The 2023/24 AGAR was posted to the council website ahead of the deadline. This was reported to council on the 16th September 2024 minute ref 65.

Confirm by sample testing that councillors sign statutory office forms

I have confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides a link to details of the individual councillor's Register of Members' Interests forms. An acceptance to receive information by electronic means has also been signed.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR. It was noted the council does have established common .gov email addresses for all councillors. The .gov address is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

- 5.210. All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.
- 5.211. To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.
- 5.212. When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.
- 5.213. Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:
- 5.214. Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.
- 5.215. Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.
- 5.216. Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.
- 5.217. Peace of mind that your .gov.uk Parish Council domain will never be sold to someone else if it is not renewed on time, which can happen with .co.uk, .org.uk and other commercial domains.
- 5.218. Additional security measures, as all .gov.uk domains are checked for any cyber vulnerabilities by the Cabinet Office and reported to the Responsible Owner, or your technical point of contact, so they can be fixed.
- 5.219. You can read more about the benefits of getting a .gov.uk domain on the GOV.UK website.

The council has a Privacy Notice and Accessibility Statement on its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year

In addition to full council the council has a range of committees. **Terms of reference are reviewed as required; however, I would recommend that each committee review its terms of reference at the start of the year and send these to full council for ratification at the first full council meeting.**

Check that agendas for meetings are published giving 3 clear days' notice

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance.

The ICO has issued guidance stating that "any background documents which are referred to in the agenda or minutes, or were circulated in preparation for the meeting. These are considered part of the agenda." The Freedom of Information Act 2000 (FOIA).

There is clear evidence the council is posting supporting documents to its website, as outlined by the Information Commissioner's Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf

Check the draft minutes of the last meeting(s) are on the council's website

Minutes are uploaded to the council website. **I remind council that it must post draft minutes with 28 days of the meeting.**

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in November 2024.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

Financial Regulations are based on the new NALC model and were reviewed and adopted by council in November. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed

The current thresholds in place at which authorisations to spend must be obtained are below:

FR 5.15 s The Clerk has delegated authority to authorise orders up to £2,000, a committee up to £4,000, and full council over £10,000.

Based on the level of financial activity of the council, and through discussion with the Clerk the authorisation thresholds appear appropriate for a council of this size.

I reviewed the Cashbook to select invoices over £2,000 to test the approval process. It was clearly evident that council is fully informed, is provided with regular opportunity to question expenses, financial regulations are followed and minutes show this discussion.

- 24/07/24 Ashford Contract Services – Cop Reg Playground removal £3,336.12
- 1/10/24 UK Power networks – Connections £19,674

We had a discussion regarding the set up and authorisation of physical bank payments. We agreed this is a minor risk area insofar as two members of staff in collusion could effect a bank transfer. However, we also agreed the council has a series of robust compensating controls that would mitigate the impact of this, such as regular reporting to council. The only way to safeguard against this would be to introduce a second authoriser to the bank system.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £10.81 per elector

The council has the General Power of Competence (GPC). Section 137 expenditure does not apply.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place, I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council has a risk assessment policy in place. This contains risks broken down by category, the specific risk is identified, an assessment of the likelihood, and severity of the risk occurring and the control measures in place.

This type of approach is suitable for a council of this size and demonstrates that the council takes its risk management responsibilities seriously.

Monthly playground inspections are undertaken by staff and quarterly by a third party. Council is made aware of works required.

I confirmed that the council has a valid long term insurance policy in place with Zurich which expires in May 2025. The policy includes Public Liability of £12 million and Employers Liability cover of £10 million and a Fidelity Guarantee of £250,000 which is sufficient for a council of this size.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council approved the 2024/25 budget and precept on the 22nd January 2024. The precept requirement was set at £420,000. This has been agreed to the Cashbook. **I recommend the council RESOLVE to approve the precept of £.....**

The Clerk confirmed that the 2025/26 budget setting process is underway with all deadlines achievable. The draft budget shows a % increase year on year with a predicted break-even position. The process the council has in place is robust and allows for council discussion at all stages. The calculations and assumptions are fact based and clearly presented and are a model of best practice.

The council regularly reports income and expenditure against budget. The latest outturn predicts a general reserve balance of circa £110k. On top of this are a further £117k of earmarked reserves.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states '*the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure*' (para 5.33).

The general reserve balance should be between £60k and £250k. The general reserve balance is within range.

I reviewed the income and expenditure report and the locum RFO and Finance Chair were able to adequately describe the reasons for overdrawn cost centres and that council is aware of these.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council receives income from interest, grants, allotments, room hire and VAT.

There is no indication that a VAT registration is required.

There is evidence of fees are charges being discussed in November 2024.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council has no petty cash.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

The payroll is outsourced to a third party. There are six employees with signed contracts of employment, based on the NALC template. The salaries are aligned to the NJC scale point range and the scale point was tested correctly to the month 7 & 8 payroll. There were no errors.

The tax deductions at Month 8 were tested and found to be correct.

There are councillor allowances paid via the payroll.

The council has a LGPS pension scheme in place and has fulfilled its obligation for pensions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The council has a simple fixed asset register in place with assets shown at historic or proxy cost. This type of approach is suitable for a council of this size. The register contains sufficient information to identify the asset, its location, historic or proxy cost, together with insurance value. **I recommend a replacement value column be added and a date of asset verification column this will tie in with the financial regulation requirements and assist with planning earmarked reserves.**

The council has PWLB borrowing greed to third party evidence.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Bank reconciliations are completed on a monthly basis and are filed in hard copy, together with the bank statements. The reconciliations are independently checked, and signed off by a councillor.

I was able to confirm the balances on the bank reconciliation to the bank statements, and noted the reconciliations are signed off. The minutes of council note the bank balances. There are no exceptions to report. I am under no doubt that bank reconciliation is being properly carried out.

As the council's budget does not exceed €500,000, it benefits from protection from the Financial Services Compensation Scheme (FSCS).

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
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>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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>	YES – the Clerk advises the council in respect of its legal powers.
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>	YES – the requirements and timescales for 2023/24 year-end were met
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>	YES – the council has a risk management scheme and appropriate external insurance.
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>	YES – the council has appointed an independent and competent internal auditor.
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>	YES – matters raised in internal and external audit reports have been addressed.
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	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	NO at the interim date – the council has not met its obligations – but has plans to address this.

Section 2 – Accounting Statements

AGAR box number		2022/23	2023/24	Internal Auditor notes
1	Balances brought forward	362,624	290,431	Agrees to 2022/23 carry forward (box 7)
2	Precept or rates and levies	300,000	350,000	Figure confirmed to central precept record
3	Total other receipts	28,614	24,500	Agrees to underlying accounting records
4	Staff costs	175,413	182,653	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	9,726	9,726	Confirmed to PWLB documents
6	All other payments	215,668	118,864	Agrees to underlying accounting records
7	Balances carried forward	290,431	353,688	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	380,722	356,498	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	847,286	853,110	Matches asset register total and changes from previous year have been traced
10	Total borrowings	61,838	53,678	Confirmed to PWLB documents

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>

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the correct box 7 and 8 reconciliation. The variance being attributable to the VAT debtor, Creditors and accruals.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website. The AGAR has been properly restated to income and expenditure and the council has prepared a summary of changes for the external auditor.

The variance analysis has been properly completed.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

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

Audit findings

The council is required to follow the requirements of the Freedom of Information ACT and the ICO Model Publication Scheme. In addition to this, (as best practice) it can follow the requirements of the Transparency Code – but this does not have the weight of law.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

We have considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [<https://www.legislation.gov.uk/uksi/2015/480/made/data.pdf>] and, 2015/494 The Smaller Authorities (Transparency Requirements). https://www.legislation.gov.uk/uksi/2015/494/pdfs/uksiem_20150494_en.pdf

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils. <https://ico.org.uk/media/for-organisations/documents/1153/model-publication-scheme.pdf> & https://ico.org.uk/media/for-organisations/documents/1266/parish_council_information_guide.doc

The council has a Freedom of Information Act Policy which is posted to the council website. In addition to this, the council follows the Transparency Code 2015.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2019/20 to 2023/24 inclusive.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual
Date AGAR signed by council	16 th May
Date inspection notice issued	31 st May
Inspection period begins	3 rd June 2024
Inspection period ends	12 th July 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2023/24, approved and signed, page 4
- Section 2 - Accounting Statements 2023/24, approved and signed, page 5

Not later than 30 September 2024 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of audit and External Auditor Report and I was able to confirm that the publication requirements for 2023/24 have been met.

O. TRUSTEESHIP**Internal audit requirement**

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council is the sole managing trustee of a single trust 305333 “Cricket and Recreation Ground at Crawley Down” – on the face of it this is a dormant charity the council knew nothing about. **The £nil filings will be brought up to date before the year end and the deed located or drawn up that transferred responsibility of trust activities to the council.**

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	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 assesses 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			✓ None
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 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓ N/a
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	The authority, during the previous year (2023-24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.		✓	

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Mark Mulberry

Mulberry Local Authority Services Ltd

Interim Audit 2024/25 - Points Carried Forward

Governance	Terms of reference are reviewed as required; however, I would recommend that each committee review its terms of reference at the start of the year and send these to full council for ratification at the first full council meeting.	
Minutes	Minutes are uploaded to the council website. I remind council that it must post draft minutes with 28 days of the meeting.	
Precept	I recommend in future the council RESOLVE to approve the precept of £.....	
Fixed assets	I recommend a replacement value column be added together with a date of asset verification column this will tie in with the financial regulation requirements and assist with planning earmarked reserves.	
Trusts	The Enil filings will be brought up to date before the year end and the deed located or drawn up that transferred responsibility of trust activities to the council.	