

# ARTHURET PARISH COUNCIL

You are summoned to an **Extra Ordinary meeting of Arthuret Parish Council** on the **24<sup>th</sup> June 2024 at 7pm at Longtown Community Centre**

Nicola Rushworth – Parish Clerk  
Council Rooms  
9 Esk Street  
Longtown CA6 5PU  
Tel 01228 791739  
[apc791739@gmail.com](mailto:apc791739@gmail.com)

19<sup>th</sup> June 2024

*Nicola Rushworth*

## AGENDA

1. **To receive apologies and record reason for absence**
2. **Declaration of Interest** – to receive declaration by councillors in relation to agenda items
3. **Public Participation** - To receive representation from members of the public on issues relating to the parish. Members of the public are permitted to speak for up to 15 minutes and are not permitted to speak at any other time during the meeting unless invited to by the chairman
4. **Policy Adoption & Review** – To review and agree the Financial Regulations (circulated)
5. **Insurance Documents** - To review and agree Insurance documents from Zurich (circulated)
6. **Fixed Asset Register** - To review and agree the Fixed Asset Register (to be circulated prior to meeting)
7. **Financial Matters**
  - 7.11 Bank reconciliation to 24th May 2024 – to receive a Report from the Clerk (copy herewith)
  - 7.12 Financial transactions to 24th May 2024 – to receive a Report from the Clerk (copy herewith)
  - 7.13 Expenditure to approve – to approve the expenditure detailed (schedule of payments herewith)
  - 7.14 Internal Audit Report – to receive the internal audit report and consider what action to take (copy herewith)
  - 7.15 AGAR & Notice of public rights 2023/2024
    1. To consider the approval of the Annual Governance Statement for year ending 31<sup>st</sup> March 2024
    2. To consider the approval of the Statement of Accounts for year ending 31<sup>st</sup> March 2024
    3. To authorise the Chairman to sign sections 1 and 2 of the Annual Return for year ending 31<sup>st</sup> March 2024
    4. To receive notification of Public Rights & Publication of Unaudited Annual Governance & Accountability Return for year ending 31<sup>st</sup> March 2024 as Wednesday 26<sup>th</sup> June 2024 to Tuesday 6<sup>th</sup> August 2024  
(copy of AGAR, Accounts and Notice of Public Rights herewith)
8. **Budget Review** - To review the budget and projected year end balances for 31st March 2025 and consider whether any savings can be made and whether budget costings are realistic. (copy herewith)
9. **RFO report** – to consider a report by the Clerk (to follow)

ARTHURET PARISH COUNCIL

BANK RECONCILIATIONS AT 24th MAY 2024

BARCLAYS CURRENT ACCOUNT - 70122297

Balance b/f at 1/4/24	-3,353.32		
Transfers from 40479306	6,487.53	Transfers to 40479306	81,772.72
Income	82,032.72	Expenditure	12,508.80
		balance c/f	-9,114.59
	<u>85,166.93</u>		<u>85,166.93</u>

Bank Reconciliation

Balance per statement @ 24.5.2024 1,464.80

Less o/s cheques

Murrays Printers	3,1,24	705530	38.82
Karen Jonson	3,2,24	705535	2133.00
Karen Jonson	3,2,24	705536	48.00
N Moscrop	12,2,24	705547	150.00
Ltown Comm Centre	13,2,24	705552	246.50
Karen Jonson	4,3,24	705558	2133.00
A Warwick Allot repair	4,3,24	705559	150.00
Clerk amended salary	8,4,24	705570	2089.00
P Kirkup cleaner	13,5,24	705573	41.68
HMRC	8,4,24	705566	817.62
Clerk salary	13,5,24	705576	2013.33
Clerk working from home	13,5,24	705577	30.00
JG Brough hedge cutting	13,5,24	705578	60.00
B Kirkup football club	13,5,24	705579	300.00
Water Plus	13,5,24	705580	328.44

10,579.39

(9,114.59)

BARCLAYS PREMIUM ACCOUNT - 40479306

Balance b/f at 1/4/24	1,185.78		
Transfers from 70122297	81,772.72	Transfers to 70122297	6,487.53
Income			
Interest Received		Balance c/f	76470.97
	<u>82,958.50</u>		<u>82,958.50</u>

BARCLAYS GRATUITY ACCOUNT - 90167215

Balance b/f at 1/4/24	893.65		
Interest Received		Balance c/f	893.65
	<u>893.65</u>		<u>893.65</u>

Balance B/F 1.4.23

Balance C/F

Account - 70122297	(3,353.32)	(9,114.59)
Account - 40479306	1,185.78	76,470.97
Account - 90167215	893.65	893.65
<u>-£ 1,273.89</u>		<u>£ 68,250.03</u>

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the year indicated.

## FINANCIAL TRANSACTIONS

### 1. SUMMARY OF REPORT

This report details the expenditure incurred and the income received from 1<sup>st</sup> April to 24<sup>th</sup> May 2024.

### 2. RECOMMENDATIONS

2.1 that the undernoted expenditure of £12,508.80 is **NOTED**, and

2.2 the undernoted income of £82,032.72 is **NOTED**.

### 3. REPORT

3.1 The following expenditure transactions require to be noted:-

date	chq/dd	supplier	detail	net	vat	gross
4.4.24	705559	A Warwick	Burst pipe	150.00		150.00
5.4.24	705560	Community Ctr	Community pot Community centre grant	260.00		260.00
8.4.24	705562	K Johnson	Clerk working from home	30.00		30.00
8.4.24	705563	D Beattie	Riverside cleaner	414.00		414.00
8.4.24	705564	P Kirkup	Changing room cleaner	41.68		41.68
8.4.24	705565	B Kirkup	Community pot Football Club	200.00		200.00
8.4.24	705566	HMRC	Tax & NI	817.62		817.62
8.4.24	705567	K Johnson	Clerk Salary	2,133.00		2,133.00
8.4.24	705568	J Smith Elec	Electrical work carried out	1,111.36	222.27	1,333.36
8.4.24	705569	M Gunson	Allotment petty cash	50.00		50.00
8.4.24	705570	K Johnson	Clerk salary amended chq no 705558	2,089.00		2,089.00
8.4.24	705571	M Gunson	Reimbursed M Gunson Allotments	51.84		51.84
8.4.24	DD	Sensible IT	Website	65.00	13.00	78.00
17.4.24	DD	EON	Electric	12.03		12.03
22.4.24	705561	B Kirkup	Football club community pot grant	200.00		200.00
23.4.24	705573	P Kirkup	Changing room cleaner	41.68		41.68
13.5.24	705574	D Beattie	Riverside cleaner	414.00		414.00
13.5.24	705573	HMRC	Tax & NI	817.62		817.62
13.5.24	705576	K Johnson	Clerk Salary	2,013.33		2,013.33
13.5.24	705577	J Johnson	Clerk working from home	30.00		30.00
13.5.24	705578	JG Brough	Allotments hedge cutting	60.00		60.00
13.5.24	705579	B Kirkup	Longtown Football club remainder	300.00		300.00
13.5.24	705580	WaterPlus	Water changing rooms	328.44		328.44
13.5.24	705581	M Gunson	4 x trips to tip for allotment	35.20		35.20
13.5.24	705582	E Mylnek	Riverside trees and shrubs	530.00		530.00
13.5.24	DD	Sensible IT	Website	65.00	13.00	78.00
				<b>11,850.80</b>	<b>248.27</b>	<b>12,508.80</b>

3.2 The following income receipts require to be noted:-

<b>income</b>	<b>PO payin</b>	<b>Details</b>	<b>Net</b>	<b>Vat</b>	<b>Gross</b>
3.4.24	DC	Allotment subs	230.00		230.00
9.4.24	DC	Grantscape	5,831.72		5,831.72
19.4.24	DC	Cumberland council Precept 24/25	75,671.00		75,671.00
10.5.24	DC	Incredible Edibles	300.00		300.00
			<b>82,032.72</b>		<b>82,032.72</b>



## EXPENDITURE TO APPROVE

### 1. SUMMARY OF REPORT

This report details the expenditure to approve since the last meeting of the Council.

### 2. RECOMMENDATIONS

2.1 that the undernoted total expenditure of £8,851.86 is **APPROVED**.

### 3. REPORT

3.1 The following expenditure transactions require to be approved/ratified\*:-

Detail	Supplier	net	vat	gross	
Annual Subs	CALC	457.70		457.70	
Website	Sensible IT Solutions	65.00	13.00	78.00	
Insurance	Zurich	3,432.68		3,432.68	
Riverside Equipment	Glasdon	1,456.23	291.24	1,747.47	
Pension	Nest				TBC
Wage including O/T	Tina Robinson	1,435.72		1,435.72	
Wage	Nicola Rushworth	1,041.04		1,041.04	
Internal Audit	J Batey	175.00		175.00	
Room hire	Community centre	484.25		484.25	
		<b>8,547.62</b>	<b>304.24</b>	<b>8,851.86</b>	

Councillor signature.....

Councillor signature.....



# Annual Internal Audit Report 2023/24

ARTHURET PARISH COUNCIL AUTHORITY

<http://www.arthuretparishcouncil.co.uk>

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.		✓	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		✓	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		✓	
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.		✓	
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.		✓	
H. Asset and investments registers were complete and accurate and properly maintained.		✓	
I. Periodic bank account reconciliations were properly carried out during the year.		✓	
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.		✓	
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
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 (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).		✓	
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

12/06/2024

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

JOANNE BATEY INTERNAL AUDITOR

Signature of person who carried out the internal audit

J Batey

SIGNATURE REQUIRED

Date

12/06/2024

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



# ANNUAL INTERNAL AUDIT – Arthuret Parish Council Y/E 31.3.2024

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	1. Has the Council Committee formally adopted standing orders and financial regulations?	No	Minute 228 to review at a future meeting, no review seen post minute 228.	
	2. Have levels of delegation been correctly authorised?	Yes	To be reviewed due to change in regulations.	
	3. Have items or services above a de minimis amount been competitively purchased?	?	Quotes and tender information unavailable.	
Risk management arrangements	1. Do the minutes record the Council carrying out annual risk assessments?	No	Annual risk assessment must be carried out covering all risks including financial.	
	2. Are financial controls documented and regularly reviewed?	No	Greater internal controls are required.	
Income controls	1. Does the precept recorded in the cash-book agree to the Unitary Authority's notification?	No	No UA notification available but does agree to minutes.	
	2. Are security controls over cash adequate and effective?	No	If PC are operating petty cash, a secure box is needed.	
Budgetary Controls	1. Has the Council prepared an annual budget in support of its plans?	Yes	Annual budget adequate and needs to be reviewed.	
Payroll Controls	1. Do salaries paid agree with those approved by the Council?	No	Clerk underpaid compared to agreed pay scale.	

	<p>2. Are other payments to the Clerk reasonable and approved by the Council?</p> <p>3. Has PAYE/NIC been properly operated by the Council?</p> <p>4. Have the correct pension contributions been applied?</p>	<p>No</p> <p>See comment</p> <p>Yes</p>	<p>Clerk is covering too many costs and sometimes without supporting invoices</p> <p>Submissions were sometimes late and penalties have been imposed.</p> <p>However, RFO to review next contributions.</p> <p>Appraisals should be done.</p>	
Assets Control	<p>1. Are the Assets/Property Registers up to date?</p> <p>2. Is insurance cover appropriate and adequate?</p> <p>3. Are regular checks undertaken?</p>	<p>No</p> <p>See Comment</p> <p>No</p>	<p>No register available.</p> <p>Insurers have requested increased cover which has not been actioned as yet.</p> <p>Written play area checks must be done to comply with insurance.</p>	
Year End Procedures	<p>1. Are year-end accounts prepared on the correct accounting basis?</p> <p>2. Do accounts agree with the cash book?</p> <p>3. Is there an audit trail from underlying financial records?</p>	<p>Yes</p> <p>See comment</p> <p>See Comment</p>	<p>Receipts &amp; Payments</p> <p>The new RFO has collated the info given by the old clerk and produced a new cash book</p> <p>Not all transactions could be matched.</p>	
Bookkeeping	<p>1. Is the cash book maintained &amp; up to date?</p>	<p>Yes</p>	<p>See above, new RFO.</p>	

	<p>2. Is the cash book arithmetically correct?</p> <p>3. Is the cash book regularly balanced?</p> <p>4. Are receipts &amp; invoices easily identified in cash book?</p> <p>5. Are there vouchers for all transactions?</p>	<p>Yes</p> <p>No</p> <p>No</p> <p>No</p>	<p>balanced post year end.</p> <p>Numerous receipts re invoices not downloaded and filed.</p>	
Payment Controls	<p>1. Are payments in the cash book supported by invoices, authorisation (person or minutes)?</p> <p>2. Is s137 expenditure separately recorded and within statutory limits?</p>	<p>No</p> <p>So yes</p>	<p>Not all invoices present and able to be identified in minutes</p>	
Website	<p>1. The Council publishes information on a free to access website in accordance with the relevant legislation?</p>	<p>See comment</p>	<p>Information re. FOI Act and accounts and audit reqs 2015 must be published.</p> <p>Several years AGAR info missing.</p>	
Public Notice	<p>1. Does a copy of the Public Notice clearly identify the statutory 30 working day period for public inspection?</p> <p>2. Are the relevant dates minuted at the same time as the AGAR?</p> <p>3. Is the Notice published on the website?</p> <p>4. Has the Council complied with the publication requirements for the prior year AGAR?</p>	<p>No</p> <p>No</p> <p>No</p> <p>No</p>	<p>See above comment</p> <p>No info on website</p>	



Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	No		However, payments to fund and issues with them were not minuted.	
Budgetary Controls	1. Is actual expenditure against the budget regularly reported to the Council?	No		Regular reporting to commence as soon as possible.	
	2. Are there any significant variances from the budget?	Yes		Any issues with significant variances need to be reported and explained.	
	3. Have these been explained?	No		Reserves should be kept under review regularly to ensure enough to meet expenditure.	
	4. Have reserves (general and earmarked) been established and reviewed annually as part of the budget process?	No			
Income Controls	1. Is income properly recorded and promptly banked?	No		Allotment rents banked months after collection. Internal controls need reviewed and improved.	
Petty Cash Procedures	1. Is all petty cash spent recorded and supported by invoices/receipts?	Yes			
	2. Is petty cash expenditure reported to each Council meeting?	No			

Bank Reconciliation	<p>1. Is a bank reconciliation carried out regularly on the receipt of statements?</p> <p>2. Are there any unexplained balancing entries in any reconciliation?</p>	<p>No</p> <p>No</p>	<p>Several o/s cheques have been written off due to not being banked.</p>	
VAT Procedures	<p>1. Are VAT reclaim carried out in a timely manner and in line with current HMRC requirements?</p>	<p>See comment</p>	<p>Recommend - bi-annual submissions.</p>	
Allotments	<p>1. Do appropriate signed tenancy agreements exist?</p> <p>2. Does an appropriate register of tenants (including monitoring debtors) exist?</p>	<p>See comment</p> <p>See comment</p>	<p>only blank copy of agreement seen by new RFO.</p> <p>Not previously - Registers completed post yle.</p>	

Suggestion for Councillors to undertake financial training and review JPAG March 2024 and new model financial regulations to understand their responsibilities. Training to be made available to new RFO and Clerk.

Date: 12/06/2024

Report by ..... JOANNE BATEY ..... Internal auditor

..... J Batey ..... (signature)

Date: .....

Replies approved by ..... Council member

..... (signature)



# Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
  - **Sections 1 and 2** must be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2024
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

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

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.



## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2024</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ARTHUR PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

<http://www.arthurparishcouncil.co.uk>



## Section 2 – Accounting Statements 2023/24 for

ARTHURIST PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	22,004	22,004	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	62,208	71,388	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	33,330 RESTATE	35,180	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	35,468	37,344	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	60,130	92,502	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	22,004 RESTATE	(1,274)	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	22,004 RESTATE	(1,274)	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	227,435	236,075	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

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

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 Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED



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

In respect of

ARTHUR T. POLISH COUNCIL

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor's limited assurance opinion 2023/24

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2023/24

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

# ARTHURET PARISH COUNCIL

## BANK RECONCILIATIONS AT 31st MARCH 2024

### BARCLAYS CURRENT ACCOUNT - 70122297

Balance b/f at 1/4/23	-5,529.49		
Transfers from 40479306	128,665.82	Transfers to 40479306	102,719.31
Income	106,076.14	Expenditure	131,499.07
Cheques w/off		Balance c/f	
K Johnson	704206	8.80	
Mileage - K Johnson	704209	17.20	
HMRC - PAYE	704215	784.97	
HMRC - PAYE	704220	817.62	
J Robb	704222	24.00	

alance c/f -3,353.32

230,865.06 230,865.06

0.00

Bank Reconciliation  
Balance per statement @ 31.3.2024

1,500.00

### Less o/s cheques

Karen Jonson	4.12.24	705524	80.00
Murrays Printers	3.1.24	705530	38.82
Karen Jonson	3.2.24	705535	2133.00
Karen Jonson	3.2.24	705536	48.00
N Moscrop	12.2.24	705547	150.00
Llwyn Comm Centre	13.2.24	705552	246.50
Karen Jonson	4.3.24	705557	24.00
Karen Jonson	4.3.24	705558	2133.00

4,853.32

(3,353.32)

### BARCLAYS PREMIUM ACCOUNT - 40479306

Balance b/f at 1/4/23	26,650.85		
Transfers from 70122297	102,719.31	Transfers to 70122297	128,665.82
Income			
Interest Received	481.44		

Balance c/f 1185.78

129,851.60 129,851.60

### BARCLAYS GRATUITY ACCOUNT - 90167215

Balance b/f at 1/4/23	883.02		
Interest Received	10.63		
		Balance c/f	893.65

893.65 893.65

### Balance B/F 1.4.23

### Balance C/F

Account - 70122297	(5,529.49)	(3,353.32)
Account - 40479306	26,650.85	1,185.78
Account - 90167215	883.02	893.65
<u>£ 22,004.38</u>		<u>-£ 1,273.89</u>

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the year indicated.



[illegible]

0.00

£2194-63 VAT to claim.

[illegible]



Clerk	75	704293		45.00					45.00
community centre	76	704294		1,155.18					1155.18
E Mylnek	77	704295							260.00
community centre	78	704296		42.00					42.00
P Clulow	79	704297		200.00					200.00
Clerk workin from ome	80	704298		30.00					30.00
	81	704299							1090.18
EON	82	dd		982.81					982.81
Clerk Salary	83	704300	2,103.00						2103.00
D Beattie	84	704302							414.00
Cocranes nurseries	85	704304							1917.90
CALC subscription	86	704305							413.03
RL	87	704306		45.00					45.00
E Mylnek	88	704307							49.00
E Mylnek	89	704308							310.00
	90	704310							500.00
IOOMI	91	dd							78.00
EON	92	dd		2,664.80					2664.80
Karen Jonson - wf	93	704311		26.00					26.00
Clerk Salary	94	704312	2,133.00						2133.00
Edwin Tompson	95	704313							450.00
EON	96	dd		1,305.77					1305.77
J E Electrics	97	704314							6220.88
APCC	98	704315		3,000.00					3000.00
D Beattie	99	704316							414.00
MRC	100	704317	817.62 x1						817.62
	101	704318							3869.60
Nest	102	dd	505.30 x2						505.30
IOOMI	103	dd							78.00
ICO	104	dd							35.00
	105	70419							420.00
	106	704120							202.48
Elan City	107	705521		8,640.00					414.00
D Beattie	108	705522							414.00
MRC	109	705523	817.62 x1						817.62
Clerk Salary	110	705525	2,133.00						2133.00
P Kikkup	111	705526							104.20
K Mucison	112	705527							1,600.00
J Smit	113	705528							1,923.00
Primary scool	114	705529							380.00
IOOMI	115	dd							65.00
Nest	116	dd	252.65 x1						13.00
EON	117	dd		1,188.50					252.65
Sycamore Tree	118	705531							1188.50
Clerk Salary	119	705544	2,133.00						1044.00
D Beattie	120	705533							2133.00
MRC	121	705534	817.62 x1						414.00
Clerk workin from ome	122	705536		48.00					414.00
Routlede	123	705538							817.62
IOOMI	124	dd							48.00
Nest	125	dd	252.65 x1						64.37
EON	126	dd		1,158.32					65.00
EON	127	dd		489.58					13.00
Plantscape	128	705539							78.00
A Warwick	129	705541							252.65
Wytesykes	130	705542							1158.32
??	131	705543							489.58
Clerk Salary	132	705545	2,133.00						691.20
MRC	133	705545	817.62 x1						4147.20
D Beattie	134	705546							90.00
EON	135	dd		1,689.94					159.96
Moore	136	705548							62.46
N Moscrop	137	705549							2133.00
murrays printers	138	705550							817.62
K Mucison	139	705551							414.00
MRC	140	705553	681.33 x1						1689.94
Nest	141	dd	252.65 x1						63.00
IOOMI	142	dd							378.00
Per previous clerk	143	705554							150.00
D Beattie	144	705556							48.00
N Moscrop	145	705569							144.00
Per previous clerk	146	704132							525.65
MRC	147	705555	817.62 x1						78.00
Nest	148	dd	252.65 x1						41.68
nest	149	dd	252.65 x1						414.00
IOOMI	150	dd							150.00
James Ro	151			80.00					786.94

13 payments to Nest.

10 payments to HMRC



## AMENDED 2022 INTERNAL AUDIT

date	description	ref	chq	Clerks salary	Cleaners salary	Council Rooms	Admin Costs	Sec 137	Special Projects	Petty Cash	Community Pot Grants	Other grants	Allotments	Insurance	Parks & Open Spaces	General repairs	Subs	Chairmans Allowance	Members & Training	Audit Fees	Election Costs	Clerks Gratuity	Website	ICO	Foodbank	Contingency Fund	Christmas Lights & Party	Vat	Totals
	<b>budget</b>			37,980.00	1,169.00	1,000.00	500.00	23.00	9,800.00	0.00	5,600.00	3,000.00	400.00	3,300.00	14,784.00	1,000.00	900.00	250.00	500.00	510.00	4,000.00	2,000.00	936.00	35.00	0.00	1,000.00	7,000.00	0.00	95,687.00
	<b>balance</b>			-636.29	-1169.00	20309.63	5673.65	22.00	-413.70	100.00	-1207.92	-3000.00	130.98	279.85	24454.47	-1000.00	-900.00	-250.00	-500.00	-210.00	-4000.00	-2000.00	-156.00	0.00	0.00	-1000.00	-7000.00	6631.81	34,159.48
	<b>Expenditure to date</b>			37343.71	0.00	21309.63	6173.65	45.00	9386.30	100.00	4392.08	0.00	530.98	3579.85	39238.47	0.00	0.00	0.00	0.00	300.00	0.00	0.00	780.00	35.00	0.00	0.00	0.00	6631.81	129,846.48
6.4.23	nest	1	dd	505.30																									505.30
12.4.23	coronation-k johnson	2	704233						344.00																				344.00
17.4.23	IOOMI	3	DD																			65.00						13.00	78.00
19.4.23	Dbeattie	4	704227												115.27														115.27
19.4.23	D Beattie	5	704232												440.00														440.00
21.4.23	eon	6	dd												923.34														923.34
21.4.23	s nicholson	7	704230												2,280.00														2280.00
24.4.23	cumberland council	8	704228												890.71														890.71
18.5.23	community centre	9	704229				18.00																						18.00
2.5.23	murrays printers	10	704231						42.30				42.00									300.00						60.00	360.00
9.5.23	pkf littlejohn	11	704234																								9.00	54.00	
11.5.23	j brough	12	704242										45.00																399.36
11.5.23	united utilities	13	704238												399.36														399.36
11.5.23	Flaplus	14	704241																										672.00
10.8.23	MRC	15	704240	817.62											81.10														81.10
18.5.23	Clerk reimursment	16	704243												150.00														150.00
18.5.23	Lontown Social Clu	17	704244												143.30														143.30
10.5.23	m unson reimursment	18	704245																										78.00
17.4.23	IOOMI	19	DD																										

[illegible]



# Explanation of variances

## ARTHURET PARISH COUNCIL

CUMBRIA

Insert figures from Section 1 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);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).


	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	22,064	22,004				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	62,208	71,388	9,180	14.76%	0 NO		
3 Total Other Receipts	33,330	35,180	1,850	5.55%	0 NO		
4 Staff Costs	35,468	37,344	1,876	5.29%	0 NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0 NO		
6 All Other Payments	60,130	92,502	32,372	53.84%	1 YES		In 2023/24 there was increased expenditure due to £7,134.00 for increased electric costs to E-on; £10,800.00 for the purchase of 2 speed indication devices; £10,621.00 for building work carried out to the office following water damage; £2,756.00 for work to damaged railings and £1,155.00 paid to Longtown Community Centre for the food bank.
7 Balances Carried Forward	22,004	-1,274			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	22,898	-1,274				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	227,435	236,075	8,640	3.80%	0 NO		
10 Total Borrowings	0	0	0	0.00%	0 NO		

Smaller authority name: **ARTHURET PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement      Tuesday 25 June 2024</b></p> <p><b>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</b></p> <p style="padding-left: 40px;">(b) TINA ROBINSON – RESPONSIBLE FINANCIAL OFFICER (RFO) 9 ESK STREET, LONGTOWN CA6 5PU TEL : 01228 791739                      EMAIL : apc791739@gmail.com</p> <p>commencing on      <b>Wednesday 26 June 2024</b></p> <p>and ending on      <b>Tuesday 6 August 2024</b></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</b></p> <div style="display: flex; align-items: center; justify-content: center;"><div style="flex: 1;"><p><b>Moore (Ref AP/HD) Rutland House Minerva Business Park Lynch Wood Peterborough PE2 6PZ</b></p></div><div style="flex: 1; text-align: center;"><div style="font-size: 2em; font-weight: bold; margin-top: -10px;">MOORE</div></div></div> <p><b>5. This announcement is made by Tina Robinson – RFO</b></p>	

## **LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS**

**Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.**

### **The basic position**

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

### **The right to inspect the accounting records**

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

### **The right to ask the auditor questions about the accounting records**

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

### **The right to make objections**

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

### **A final word**

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.

Arthuret Parish Council  
Projected Bank Balance for Year end 31st March 2025

Members to review the current budget and consider where any savings could be made

68250.03 Bank balance at 24.5.24	
Less any allocated balances - Councillor Gunson to confirm allotment balance	
Less	5,571.72 Balance on comm pot fund received for 24/25
Less	789.60 Balance on comm pot from 23/24
Less	2,941.30 Allotment balance per budget - should be earmarked
Less	230.00 Assumed allotment rent - 3.4.24

58,717.41 Bank balance after earmarked balances removed

Projected income to 31.3.2025	
Add	200.00 Bank interest - estimate
Add	1,100.00 Changing room hire - per budget
Add	1,698.00 VAT to claim - approximate
Add	4,000.00 Insurance claim - approximate
Add	4,000.00 E-on refund - approximate
Add	1,500.00 Deed of easement

71,215.41 Bank balance after projected income added

Projected expenditure to 31.3.2025			
DETAIL	CALCULATION	COMMENT	OUTCOME
7,675.00 Clerks gratuity	Per KJ	To be confirmed	
3,726.00 D Beattie	414 x 9	Mr Beattie has intimated he will be requesting a pay increase. Current cost TBC	
24.00 KJ work from home	per chq 705586		
2,010.33 KJ May wage	per chq 705587		
387.00 KJ annual leave owing	approx 4 days		
817.62 HMRC	per chq 705589		
41.68 Changing rooms cleaner	per chq 705590		
420.00 E Mylenk - June	per chq 705591		
1,456.23 Glasdon	per email	Riverside Equipment	
20,820.80 Clerk & RFO wages	10 months at minimum hours = £10,410.40 each	ARE THESE HOURS REALISITIC	
1,940.40 Overtime and pay award	Estimated @ £1 per hour (£1214) and 40 overtime hours (£726.40)	ARE OVERTIME HOURS REALISITIC	
303.00 Prev clerk pay award	April/May estimated at £1 per hour		
595.00 council rooms cleaner	Per Budget	Who cleans the office? What is the hourly rate? What does the cleaners contract cover?	
3,432.68 Zurich Insurance	per email		
250.00 Chairmans allowance	per budget		
175.00 Internal audit	per Invoice received	CAN THIS BE SCRAPPED FOR THIS YEAR	
315.00 External audit	per current fees		
650.00 Website	June to March - £65 x 10		
500.00 Office admin	per budget		
3,645.00 Changing room overheads	£895 rates, water £600, cleaner 950 (per budget) & £1200	Does cleaners wages need to be looked at as under min wage	
1,000.00 Council rooms overheads	per budget		
186.00 Allotment subs	Per Budget	Is this payment made from earmarked allotment funds?	
457.70 CALC subs	Actual outstanding		
1,000.00 General repairs	per budget	What does this cover?	
400.00 Training	per budget		
100.00 Mileage claims	per budget		
3,000.00 APCC grant - per budget	per budget	REDUCTION NEEDS TO BE CONSIDERED	
300.00 ROSPA inspections	last year £272.50		
150.00 Shrubberies and hedges	perr budget		
2,500.00 Flowerbed contract	per agreed contract		
1,600.00 Trees Contract	per agreed contract		
2,380.00 Grass cutting contract	per agreed contract	What areas does this contract cover	
50.00 BMX track maintenance	per budget		
2,000.00 Christmas lights	per budget	assumed installation & removal on lamp columns	
1,300.00 Parish fields - lochinvar	per agreed contract		
600.00 Parish fields - Old road	per agreed contract		
1,800.00 Bedding plants	per budget	CAN THIS BE REDUCED/ HOW ARE THESE PURCHASED	
484.25 Room hire	per Invoice received		
201.50 Room hire	Estimated from 1.4.24 to 31.8.24 (15.5hrs @ £13 p/hr)		
HMRC	Still to confirm any monies owing		
Nest	Still to confirm any monies owing		
2,521.22 Projected Balance at 31.3.25	THIS IS UNSUSTAINABLE		

MEMBERS TO NOTE THE FOLLOWING

General reserves should be 50% of the precept per the external auditor & accounts regulations

MEMBERS TO CONSIDER THE FOLLOWING

If solar powered tree lights are required could this come from the community pot?  
Christmas Party - This will also have to come from the community pot or a grant

A new laptop is required - where can savings be made for this?