

£

ISFIELD PARISH COUNCIL

Financial Reports

2022-2023

Isfield Parish Council

Receipts and Payments Account

Total £:

Year Ended 31 March 2023

Receipts

Precept	22000.00
Interest - Bank	9.10
Wealden - CIL	40103.75
HMRC	7253.32
	69366.17

Payments

Insurances/Subs	1961.15
Salaries	9082.64
HMRC	812.40
Rates and Overheads	2603.16
Repairs and Renewals	1253.33
Professional Fees	906.29
Grants	1960.67
Outside Maintenance	5937.59
Car Park	25300.00
VAT Payment	6224.89
	56042.12

Annual Governance and Accountability Return 2022/23 Form 3

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

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

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

Publication Requirements

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

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

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

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

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

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

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2022/23

ISFIELD PARISH COUNCIL

ENTER COUNCIL'S WEBSITE/WEBPAGE ADDRESS www.isfieldpc.org.uk

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

5/05/2023 DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit

5/05/2023 PETER FROST

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date 5/05/2023

*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).

We acknowledge as the members of:

ISSUED PARSU 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 2023, that:

	Agreed		Yes	No*	'Yes' means that this authority:
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:

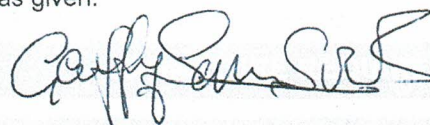
22/5/2023

and recorded as minute reference:

12 i

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

Chairman



Clerk



www.issuedpc.org.uk

Section 2 – Accounting Statements 2022/23 for

ISFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	109519	86828	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. 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	22000	22000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	14269	47366	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	10523	9895	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	Nil	Nil	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	48437	46147	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	86828	100152	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	86828	100152	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	192710	192710	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	Nil	Nil	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 do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Debra Stevens

Date

22/05/2023

I confirm that these Accounting Statements were approved by this authority on this date:

22/05/2023

as recorded in minute reference:

M12 ii REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

Garry Savage

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

In respect of

ISSUED PARISH 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 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Bank Reconciliation.

£

Current Account
31.03.23

97894.22

Cheques Outstanding:

75.00
122.72
326.20
463.77
52.00
275.00
600.00

1914.69

95979.53

Premium Account 00517720

1151.01

Recoupment Fund Account
80606278

3021.89

Balance at Cash Book

100152.43

Check

Income as Cash Book inc b/f
Expenditure as Cash Book

156194.75

56042.32

100152.43

Notes:

1: These accounts include
£33860 S106 and £53194 CIL

2: The Recreation Ground Recoupment
Fund which is held in trust and cannot
be spent by the Parish Council

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Isfield Parish Council**_____

County Area (local councils and parish meetings only): **East Sussex**_____

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on Monday 5th June 2023

and ending on Friday 14th July 2023

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2023 (i.e. Monday 3 July – Friday 14 July).

We have suggested the following dates: Monday 5 June – Friday 14 July 2023. The latest possible dates that comply with the statutory requirements are Monday 3 July – Friday 11 August 2023.)

Signed: Debra Stevens

Role: Parish Clerk And RFO

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.

Explanation of variances – pro forma

Name of smaller authority: **East Sussex County Council**
County area (local councils and police forces): **East Sussex**

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

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

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	109,519	86,828				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	22,000	22,000	0	0.00%	NO		
3 Total Other Receipts	14,289	47,366	33,097	231.95%	YES		£40103 CIL, VAT £7253 Y/e 2023 VAT £14268 Y/E 2022
4 Staff Costs	10,523	9,895	-628	5.97%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	48,437	46,147	-2,290	4.73%	NO		
7 Balances Carried Forward	86,828	100,162				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	£33860 S106 received, £13091 and £40103 CIL
8 Total Cash and Short Term Investments	86,828	100,162			YES	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	192,710	192,710	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Contact details

Name of smaller authority: **Isfield Parish Council** _____

County Area (local councils and parish meetings only): **East Sussex** _____

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

	Clerk/RFO (Main contact)	Chair
Name	Alison Stevens	Geoff Sambrook
Address	31 Banner Way Stone Cross Pevensey East Sussex BN24 5FE	Braunton Barn Kiln Lane Isfield East Sussex TN22 5UE
Daytime telephone number	07501676569	01825 750258
Mobile telephone number	07501676569	
Email address	isfieldparishcouncil@aol.com	geoffreysambrook@gmail.com

Smaller authority name: ISSUED PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
1. Date of announcement <u>1.6.23</u> (a) 2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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 2023, these documents will be available on reasonable notice by application to: (b) <u>ALISON STEVENS, 31 BANNER WAY, STONE CROSS, PENURCH, EAST SUSSEX BN24 5FE</u> <u>PARISH COUNCIL</u> commencing on (c) <u>Monday 5 June 2023</u> and ending on (d) <u>Friday 14 July 2023</u> 3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • 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. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. 4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is: PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com) 5. This announcement is made by (e) <u>ALISON STEVENS RFO</u>	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

£

ISFIELD PARISH COUNCIL

Cash Book

2022-2023

Bank Reconciliation.

£

Current Account
31.03.23

97894.22

Cheques Outstanding:

75.00
122.72
326.20
463.77
52.00
275.00
600.00

1914.69

95979.53

Premium Account 00517720

1151.01

Recoupment Fund Account
80606278

3021.89

Balance at Cash Book

100152.43

Check

Income as Cash Book inc b/f
Expenditure as Cash Book

156194.75

56042.32

100152.43

Notes:

1: These accounts include
£33860 S106 and £53194 CIL

2: The Recreation Ground Recoupment
Fund which is held in trust and cannot
be spent by the Parish Council

Isfield Parish Council

Cash Book Y/E 31.03.23

<u>Date</u>	<u>Income</u>	<u>Precept</u>	<u>Hall Hire/ Bank Int</u>	<u>Other</u>	<u>Banked</u>	<u>Total Income</u>	
	Balance b/f					86828.58	
25.04.22	Wealden	11000.00		40103.75	51103.75	51103.75	
06.06.22	Interest		0.23		0.23	0.23	
16.06.22	HMRC			7253.32	7253.32	7253.32	
06.06.22	Interest		0.09		0.09	0.09	
20.09.22	Wealden	11000.00			11000.00	11000.00	
05.09.22	Interest		0.35		0.35	0.35	
05.09.22	Interest		0.93		0.93	0.93	
05.12.22	Interest		1.68		1.68	1.68	
05.12.22	Interest		0.64		0.64	0.64	
06.03.23	Interest		3.75		3.75	3.75	
06.03.23	Interest		1.43		1.43	1.43	
	Total Income	22000.00	9.10	47357.07	69366.17	156194.75	156194.75

27.03.23	ESCC	101630	73	378.58					378.58
27.03.23	Clean Corner	101631	74			275.00			275.00
14.03.23	Team 4	DD	75	10.00			2.00		12.00
15.03.23	Wealden	DD	76			130.00	26.00		156.00
27.03.23	ESCC	101632	77			500.00	100.00		600.00
1960.67		1961.15	10312.24	3092.45	0.00	5937.59	26553.33	0.00	56042.32

Recreation Account

Bank Reconciliation

Year End 31st March 2023

£:

£:

Cash at bank 31.03.23

4471.74

4471.74

Total Inc as Cash Book 31.03.23

6772.74

Total Exp as Cash Book 31.03.23

2301.00

4471.74

Recreation Ground Receipts
Year End 31st March 2023

<u>Date:</u>	Balance b/f	5323.74
16.08.22	AFC Uckfield	585.00
24.08.22	Cricket Club	585.00
15.09.22	Sussex Police	10.00
15.09.22	Stoolball	269.00

1449.00

Total Income:

6772.74

Recreation Ground Payments
Year End 31st March 2023

<u>Date:</u>	<u>Details:</u>	<u>Chq No:</u>	<u>Electricity:</u>	<u>Water:</u>	<u>Cleaning:</u>	<u>Maint:</u>	<u>Misc</u>	<u>Total:</u>
04.04.22	EDF	DD	98.00					98.00
06.04.22	Castle Water	DD		5.00				5.00
14.04.22	Clean Corner	100168			275.00			275.00
04.05.22	EDF	DD	98.00					98.00
05.05.22	Castle Water	DD		5.00				5.00
06.06.22	Castle Water	DD		5.00				5.00
06.06.22	EDF	DD	98.00					98.00
04.07.22	EDF	DD	98.00					98.00
05.07.22	Castle Water	DD		5.00				5.00
04.08.22	EDF	DD	98.00					98.00
05.08.22	Castle Water	DD		5.00				5.00
05.09.22	Castle Water	DD		5.00				5.00
05.09.22	EDF	DD	98.00					98.00
04.10.22	EDF	DD	98.00					98.00
05.10.22	Castle Water	DD		5.00				5.00
04.11.22	EDF	DD	256.00					256.00
07.11.22	Castle Water	DD		5.00				5.00
05.12.22	Castle Water	DD		5.00				5.00
05.12.22	EDF	DD	256.00					256.00
04.01.23	EDF	DD	256.00					256.00
05.01.23	Castle Water	DD		5.00				5.00
06.02.23	Castle Water	DD		5.00				5.00
06.02.23	EDF	DD	256.00					256.00
06.03.23	Castle Water	DD		5.00				5.00
06.03.23	EDF	DD	256.00					256.00
			1966.00	60.00	275.00	0.00	0.00	2301.00

£

ISFIELD PARISH COUNCIL

Financial Risk Assessment and Asset List

2022-2023

Isfield Parish Council Risk Assessment

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This document has been produced to enable Isfield Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Council regularly receives budget update information monthly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Wealden District Council. The figure is submitted by the Clerk in writing. The Clerk informs the Council when the monies are received.	Existing procedure adequate.
Financial Records	Inadequate records Financial irregularities	L	The Council has Financial Regulations which sets out the requirements.	Existing procedure adequate Review the Financial

			L		regulations when necessary
Bank and banking	Inadequate checks Banks mistakes		L	The Council has Financial Regulations which set out banking requirements	Existing procedure adequate
			L	Monthly reconciliation	Existing procedure adequate
Reporting and auditing	Information communication		L	Financial information is a regular agenda item (Finance Report) and discussed/reviewed and approved at each meeting.	Existing procedures adequate.
Grants	Receipt of grant		L	Parish Council does not presently receive any regular grants.	Procedure would be formed, if required
Charges-rents receivable	Payment of rents		L	The Parish Council charges for ad-hoc use of the Pavilion.	Existing procedures adequate.
Grants and support payable	Power to pay Authorisation of Council to pay		L	All such expenditure goes through the required Council process of approval, is minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedure adequate.
Best value accountability	Work awarded Incorrectly. Overspend on services.		L M	Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council.	Existing procedure adequate.
Salaries and assoc. costs	Salary calculation		L	Salary is calculated via an independent payroll bureau. PAYE is paid quarterly and salary monthly by Standing Order.	Existing procedure adequate.
Employees	Fraud by staff		L	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud.	Existing procedures adequate.

	Health and safety	L	All employees to be provided adequate direction and safety equipment needed to undertake their roles	Monitor health and safety requirements and insurance annually.
VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out The requirements.	Existing procedures adequate
Annual Return	Submit within time limits	L	Employers Annual Return is completed and submitted online with the prescribed time frame by the Clerk. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at Full Council Meetings, including reference to the power used under the Finance section of agenda and Finance report monthly.	Existing procedures adequate
Minutes/agendas/ Notices Statutory Documents	Accuracy and legality	L	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements.	Existing procedures adequate.
	Business conduct	L	Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair	Members adhere to Code of Conduct
Members interests	Conflict of interests Register of members interests	L M	Declarations of interest by members at Council meetings. Register of members interests forms reviewed regularly.	Existing procedures adequate. Members take responsibility to update register.
Insurance	Adequacy Cost	L L	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a	Existing procedure adequate.

	Compliance Fidelity Guarantee	L M	necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Insurance reviewed annually.
Data protection	Policy provision	L	The Parish Council is registered with the Data Protection Agency	Ensure annual renewal of registration
Freedom of Information	Policy Provision	L M	The Council has a Model Publication scheme in place. To date there has been no requests under FOI. The Parish Council is aware that if a substantial request came in it could create a number of additional hours work. The Parish Council can request a fee to supplement the extra hours	Monitor any requests made under FOI
PHYSICAL EQUIPMENT OR AREAS				
Assets				
Maintenance	Loss or damage Risk/damage to third party (ies) property	L L	An annual review of assets is undertaken for insurance provision	Existing procedures adequate
	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate
Notice Board	Risk of damage	L	The Parish Council currently has one notice board. No formal inspection procedures are in place but any reports of damage are faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Meeting locations	Adequacy Health & Safety	L M	The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk,	Existing procedures adequate

Council records – paper	Loss through: Theft Fire damage	L M L	members and the general public. The Parish Council records are stored at The Council Offices in Stone Cross School. Records include historical correspondences, minutes, insurance, bank records. The documents are stored in a lockable office.	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L M	The Parish Council electronic records are stored on the Council laptop held with the Clerk at her home. Back ups of electronic data is made at regular intervals	Existing procedures considered adequate

ISFIELD PARISH COUNCIL

<u>Asset:</u>	<u>Location:</u>	<u>Year Acquired:</u>	<u>Nom/Initial Cost:</u>	<u>Ins Value:</u>
Pavilion and General Contents	Isfield Rec	November 1979	£ 33568.00	£201280.33
Street Furniture			£ 2577.00	£ 2730.46
Playground Equipment	Isfield Rec	N/K	£120000.00	£120000.00
The Pound	TN22 5XR	N/K	£ 1.00	£ 1.00
Litter Bins (2)	Horsted Lane Bus stops	January 2020	£ 1500.00	£ 1854.00
Benches	Recreation Ground	2019/2020	£ 1600.00	£ 1600.00
Memorial Seat	Recreation Ground	2020	£ 800.00	£ 800.00
Cricket Nets	Recreation Ground	2021	£ 32664.00	£ 32664.00
			£192710.00	£ 360929.79

Isfield Parish Council

<u>Expected Standard</u>	<u>Evidence of Achievement</u>	<u>Yes/No</u>	<u>Areas for Development</u>
1: Scope of Internal Audit	Terms of Reference for Internal Audit were approved by Full Council. Internal Audit Work takes into account both the Council's Risk Assessment and wider Internal Audit arrangements. Internal Audit work covers the Council's anti-fraud and corruption arrangements	Yes Yes	
2: Independence	Internal Audit has direct access to those charged with governance (See Financial Regulations) Reports are made in own name to management. Internal Audit does not have any other role within the Council	Yes Yes Yes	
3: Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	
4: Relationships	All responsible officers (Clerk and RFO) are consulted on the Internal Audit Plan. Respective responsibilities for officers and internal audit are defined in relation to internal control, risk assessment and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of council members are understood; training of members is carried out as necessary.	Yes Yes Yes	
5: Audit Planning and Reporting	The annual internal audit plan properly takes account of all the risks facing the Council and has been approved by the Council. Internal Audit has reported in accordance with the plan.	Yes Yes	

Isfield Parish Council

Characteristics of Effectiveness

Yes/No Areas for Development

Evidence of Achievement

Internal Audit work is planned

Planned Internal Audit work is based on risk assessment and designed to meet the Council's needs.

Yes

Understanding the whole organisation its needs and objectives

The annual audit plan demonstrates how audit work will provide assurance for the Council's Annual Governance Statement.

Yes

Be seen as a catalyst for change.

Internal Audit supports the Council's work in delivering improved services to the community.

Yes

Add value and assist the organisation in achieving its objectives

The Council makes positive responses to Internal Audit's recommendations and follows up action where this is called for.

Yes

Be forward looking

In formulating the annual audit plan, national agenda changes are considered.

Yes

Internal audit maintains awareness of new developments in the council's devices, risk management and corporate governance arrangements.

Yes

Be challenging

Internal Audit focuses on the risks facing the Council.

Yes

Internal Audit encourages members to develop their own responses to risks, rather than relying solely on audit recommendations.

Yes

Ensure the right resources are available

Adequate resource is made available for Internal Audit to complete its work. Internal Audit understands the Council and the legal and corporate framework in which it operates.

Yes

Yes