

# SHERFIELD PARK PARISH COUNCIL

**YOU ARE HEREBY SUMMONED** to attend **A GENERAL MEETING OF THE PARISH COUNCIL** to be held at the Parish Office 30 Sunwood Drive, RG27 0FP at **7.30pm on Wednesday 14<sup>th</sup> June 2023** for the purpose of considering and resolving upon the business set out in the following agenda.

To press and members of the public: You are welcome to attend the meeting and address the Parish Council during Public Participation only. Total time allocated for this session is 15 minutes. Questions should be sent in advance to the Clerk by email or phone.

Signed: *Jane Stewart – 7<sup>th</sup> June*

Jane Stewart – Clerk & RFO

clerk@sherfieldparkparishcouncil.gov.uk

Agenda No	Item
	<b>Public Participation Session – 15 minutes.</b>  This section (at the Chairman's discretion may last up to 15 minutes) is not part of the formal meeting of the Council and minutes may not be produced. Public Bodies (admissions to meetings) Act 1960 s 1 extended by the LG Act 1972 s 100.
062301	<b>To receive and accept apologies of absence.</b> Schedule 12 of the Local Government Act 1972
062302	<b>To receive any declarations of interest relevant to items on this agenda.</b> Disclosable Pecuniary Interests Regulations 2012 (SI 2012/1464)
062303	<b>To sign as a correct record, the minutes of the meeting of the Full Council and AGM held on 10<sup>th</sup> May 2023</b> LGA 1972 Sch 12 para 41(1)
062304	<b>To receive any Chairman's announcements.</b>
062305	<b>Council is asked to hear reports from:</b> <ul style="list-style-type: none"> <li>• County Councillor</li> <li>• Borough Councillors</li> <li>• SPCA</li> <li>• PPG</li> </ul>
062306	<b>Council is asked to note the current financial situation.</b>
062307	<b>Council is asked to authorise requests for June payments</b>
062308	<b>Council is asked to note the detail of the Internal Auditor's Report 24<sup>th</sup> May 2023</b>
062309	<b>Council is asked to agree and sign the Annual Governance Statement Section 1 2022/23</b>
062310	<b>Council is asked to agree and sign the Accounting Statement for 2022/23</b>
062311	<b>Council is asked to consider the co-option of Elena Stebbings onto the Council</b>
062312	<b>Council is asked to hear an update from Open Spaces Committee to include Sherfield Park 20</b>
062313	<b>Council is asked to hear an update on Speed Indicator Devices</b>
062314	<b>Councillors are asked to inform the Clerk which items it wishes her to highlight in the Loddon Valley Link</b>
062315	<b>Council is asked to confirm the date of the next Parish Council meeting – 12<sup>th</sup> July 2023</b>

If any members of the public wish to attend and make a statement or raise a question at the meeting, they should contact the Clerk before the meeting email [clerk@sherfieldparkparishcouncil.gov.uk](mailto:clerk@sherfieldparkparishcouncil.gov.uk) or phone 07770655302. The Clerk will then guide you with the process the meeting will take and assist you with any GDPR requirements you might have.

Before the meeting there will be a public session to enable the people of Sherfield Park Parish Council to ask questions of, and make comments, regarding the Parish Council. Questions not answered at this meeting will be answered in writing to the person asking the question or may appear as an agenda item for the next meeting. Members of the public are asked to restrict their comments, and/or questions to three minutes.

Photographing, recording, broadcasting, or transmitting the proceedings of a meeting by any means is permitted under the openness of local Government Regulations 2014 (England Only). A person may not orally report or comment about a meeting as it takes place if he is present during the meeting of a parish council or its committees but otherwise may:

- Film, photograph or make an audio recording of a meeting.
- Use any other means for enabling persons not present to see or hear proceedings at a meeting of a parish council as it takes place or later.
- Report or comment on the proceedings in writing during or after a meeting or orally report or comment after the meeting.

However, anyone wishing to do so must speak to the Clerk prior to the meeting as there is policy and General Data Protection Regulations 2018 which must be followed. Any person who may find difficulty in access to the meeting through disability is asked to advise the Clerk (07770655302) or email address [clerk@sherfieldparkparishcouncil.gov.uk](mailto:clerk@sherfieldparkparishcouncil.gov.uk) at least 24 hours before the meeting so that every effort may be made to provide access.



# SHERFIELD PARK PARISH COUNCIL

## **Sherfield Park Parish Council (SPPC)** **Minutes of an AGM and Ordinary Meeting at The Parish Office**

**at 7.30pm on Wednesday 10<sup>th</sup> May 2023**

<b>Councillors:</b>	<b><u>IN ATTENDANCE</u></b>	<b><u>APOLOGIES</u></b>	<b><u>ABSENT</u></b>
Cllr. Circuit (Chair)	✓		
Cllr. Gordon	✓		
Cllr. Palmer	✓		
Cllr. Parfrey	✓		

Members present at meeting (LGA 1972, Schedule 12, para. 40)

In attendance Cllr Vaux, Cllr Edwards and a member of the public

Meeting Chaired by Cllr Circuit and Minuted by Clerk and RFO Jane Stewart

<b>Agenda No</b>	<b>Item</b>	<b>Action</b>
	<p><b>Public Participation Session – 15 minutes.</b></p> <p>A member of the public thanked Sherfield Park Community Centre and Sherfield Parish Council for the picnic in the park on Sunday 7<sup>th</sup> May. It was a lovely event, thank you to everyone involved. The Chair added his thanks to all the staff, volunteers and Trustees for making it a huge success.</p> <p>Public Bodies (admissions to meetings) Act 1960 s 1 extended by the LG Act 1972 s 100.</p>	
052301	<p><b>To elect a Chairperson for the coming municipal year.</b> LGA 1972 ss 15 &amp; 34. Cllr Circuit was elected as Chair for the next municipal year.</p> <p><b>Proposed Cllr Palmer</b> <b>Seconded Cllr Parfrey</b></p> <p>The vote was unanimous.</p>	
052302	<p><b>To elect a Vice-Chairperson for the coming municipal year.</b> LGA 1972 ss 15 &amp; 34. Cllr Gordon was elected as Vice Chair for the next municipal year.</p> <p><b>Proposed Cllr Circuit</b> <b>Seconded Cllr Parfrey</b></p> <p>The vote was unanimous</p>	
052303	<b>Signing of Members Interest Forms.</b>	

Signed

Chair of Sherfield Park Parish council

	Cllr Gordon and Cllr Parfrey signed amended forms due to changes in employment and Cllr Gordon being appointed as Chair of Trustees at Sherfield Park Community Centre. Clerk to send forms to Democratic Services	Clerk
052304	<b>To receive and accept apologies of absence</b> – apologies received from Cllr Miller	
052305	<b>To receive any declarations of interest relevant to items on this agenda. (Disclosable Pecuniary Interests) Regulation 2012 (SI 2012/1464) (NB this does not preclude any later declarations)</b> – No declarations made on this Agenda	
052306	<b>To sign as a correct record, the minutes of the meeting of the Full Council held on 12<sup>th</sup> April 2023</b> LGA 1972 Sch 12 para 41(1) <b>Proposed Cllr Parfrey</b> <b>Seconded Cllr Gordon</b>	
052307	<p><b>Review of Delegation arrangements to Committees, Sub Committees</b> LG &amp; housing Act 1989 s 13 Parish &amp; Community Councils (Committee's regulations) 1990 SI 1990/2476 LGA 1972 s 101</p> <p><b>Committees agreed as follows</b></p> <p><b>Planning – Chair Cllr Circuit,</b> <b>Proposed Cllr Palmer, Seconded Cllr Gordon</b> <b>Members Cllr Palmer and Cllr Gordon</b></p> <p><b>Finance – Chair Cllr Gordon</b> <b>Proposed Cllr Circuit, Seconded Cllr Palmer</b> <b>Members Cllr Parfrey and Cllr Palmer</b></p> <p><b>Open Spaces – Chair Cllr Parfrey</b> <b>Proposed Cllr Circuit, Seconded Cllr Gordon</b> <b>Members Cllr Gordon and Cllr Palmer</b></p> <p><b>Policy &amp; Personnel – Chair Cllr Palmer</b> <b>Proposed Cllr Parfrey, Seconded Cllr Circuit</b> <b>Members Cllr Circuit and Cllr Parfrey</b></p>	
052308	<p><b>To receive any Chairperson's announcements.</b></p> <p>Cllr Circuit updated the meeting on the progress of the adoption of open areas of Sherfield Park and outlined some of the works that would have to be taken. The Pettys Copse path should be improved by the end of May, but this is weather dependent. This work demonstrates Croudace are making progress. It would be worthwhile for councillors to do a walk round and draw up a snagging list to see if there is anything else that needs doing that may have been missed. Chair to propose a few dates</p>	Chair
052309	<p><b>To receive reports from:</b></p> <p><b>Cllr Edwards</b> – no update. There is a Council meeting on 18<sup>th</sup> May which will determine whether BDBC will be run by a coalition or a minority Council.</p> <p><b>Cllr Vaux</b> – Council is launching the Strengthening Community Grant. There is £188,000 for community resilience and green projects.</p>	

Signed

Chair of Sherfield Park Parish council



	<p><b>PPG</b> – Cllr Vaux met with Dr Cooper from Chineham Practice. They are not in a position to announce where they are re-locating to. He stated funding has remained the same level whilst demand has increased from 2.1 touches per patient to 7.5 per patient with the greatest increase in demand being from the under 45-year-olds. They will make an announcement in June</p> <p>The Over 55's club appreciated the talk given by the Chair of the Parish Council.</p>	
052310	<p><b>To note the current financial situation.</b></p> <p>£34,308.09 in the current account</p> <p>£76,872.60 in the reserve account</p> <p>There was difference in what had been agreed in April's payments as follows;</p> <p>Room hire SPCA was £17 not £12</p> <p>Printer inks from Viking were £307.98 not quoted £219.95</p> <p>Greenhouse Graphics underpaid by £5 – correction to be made this month's payments</p>	
052311	<p><b>To authorise requests for May payments.</b></p> <p>Clerk made Councillors aware of ICO direct debit for £35 and Insurance for £591.98 due June. Clerk undertook a price comparison for Insurance and confirmed the latest Asset Register items were covered by Zurich's quote.</p> <p><b>Proposed Cllr Gordon</b> <b>Seconded Cllr Parfrey</b></p>	
052312	<p><b>Council is asked to note the Clerk and RFO has completed the documentation for year end and the AGAR. The Internal Audit will take place on 24<sup>th</sup> May and the results brought to Council at the next meeting for sign off.</b></p> <p><b>AGAR and Year end approved.</b></p> <p><b>Proposed Cllr Gordon</b> <b>Seconded Cllr Parfrey</b></p>	
052313	<p><b>General Power of Competence</b></p> <p>In order to maintain the general power of competence the Council is asked to agree to training for the Clerk and RFO to attain CiLCA.</p> <p><b>The next CiLCA intake dates are.</b></p> <ul style="list-style-type: none"> <li>• 01 June 2023</li> <li>• 02 October 2023</li> <li>• 01 December 2023</li> </ul> <p><b>Cost is £450 plus £250 + VAT for the webinar training sessions.</b></p> <p>Suggestion to implement a rider on the Clerk's contract regarding staged pay back of training expense should the Clerk leave - decision referred to Policy and Personnel Committee.</p> <p><b>Proposed Cllr Circuit</b> <b>Seconded Cllr Parfrey</b></p>	PP Chair
052314	<p><b>Council is asked to hear an update from Open Spaces Committee to include Sherfield Park 20 and approval for</b></p>	

Signed

Chair of Sherfield Park Parish council

	<p><b>1. Feather Flag</b>  <b>2. Pull up banner</b>  <b>3. 3m x 3m gazebo</b></p> <p>Cllr Parfrey updated the Council on the implementation of the flag pole and the raising of the flag for the Kings Coronation. He suggested the Council invest in a Parish Council flag when other flags were not flying. Clerk to investigate costs. The Council is being donated a flag for Armed Services Day.</p> <p>Cllr Parfrey presented the costs and suggested designs for a Feather Flag, pull up banner and 3m x 3m gazebo. The Council agreed the following;  Feather Flag 2.8M x 1 double sided print £225 + VAT  <b>Proposed Cllr Circuit</b> <b>Seconded Cllr Palmer</b>  1 x pull up banner agreed £115 + VAT  <b>Proposed Cllr Circuit</b> <b>Seconded Cllr Gordon</b>  Gazebo 3m x 3m Compact 40 £399.00  <b>Proposed Cllr Parfrey</b> <b>Seconded Cllr Gordon</b></p>	Clerk
052315	<p><b>Council is asked to hear an update on Speed Indicator Devices</b>  Data from the last month has been placed on the notice boards. Usual traffic volumes for last month on Gaiger Avenue. There were 14 vehicles travelling between 46 – 65 mph. New deployment on Rockbourne Road detected no vehicles travelling above 30mph.  Chair suggested looking at the figures over the year to detect trends</p>	
052316	<p><b>Council is asked to consider a grant application from Victim Support for £100 to cover the cost of window and personal alarms.</b>  <b>Proposed Cllr Cllr Circuit</b> <b>Seconded Cllr Parfrey</b></p>	
052317	<p><b>Council is asked to consider any additional risks identified for the risk register in this meeting and update accordingly.</b>  None identified</p>	
052318	<p><b>Councillors are asked to inform the Clerk which items it wishes her to highlight in the Loddon Valley Link – deadline Sunday 14<sup>th</sup> May</b>  Copy agreed with some amends</p>	
052319	<p><b>Council is asked to confirm the date of the next Parish Council meeting – 14<sup>th</sup> June 2023</b>  June meeting date confirmed</p>	

Meeting ended 2033

Signed

Chair of Sherfield Park Parish council



# SHERFIELD PARK PARISH COUNCIL

## 052311 – May Payment Request

Company Name	Detail	Inv/Quote Number	Method	Amount	Code	Notes
BT	Monthly office broadband charge	M048 R5	DD	£60.17	4155	
HMRC	Month 01		BACS	£195.85	4000	
Clerk	May mobile phone allowance		Expenses	£6.50	4160	
SLCC	Membership annual fee		BACS	£187.00	4115	
Nest	Pension contribution to 23 May		DD	£88.94	4000	
Staff salaries	Clerk and Litter Warden		BACS	£1365.40	4000	
Rialtus	Software Support and Maintenance Agreement	SM27749	BACS	£119.28	4145	
Curry's	Cloud Backup		DD	£50	4145	
Greenhouse Graphics	Underpayment on previous invoice		BACS	£5	4120	
<b>PAYMENT TOTALS</b>				<b>£2078.14</b>		

Date: 02/05/2023

Sherfield Park Parish Council

Page 1

Time: 12:54

### Bank Reconciliation up to 30/04/2023 for Cashbook No 1 - Current Bank A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
01/04/2023	DD	51.53		51.53		R <input checked="" type="checkbox"/>	BT
13/04/2023	BACS	132.00		132.00		R <input checked="" type="checkbox"/>	DM Payroll Services Ltd
13/04/2023			455.92	455.92		R <input checked="" type="checkbox"/>	Receipt(s) Banked
14/04/2023	BACS	17.00		17.00		R <input checked="" type="checkbox"/>	Sherfield Park Community Assoc
14/04/2023	BACS	3,700.00		3,700.00		R <input checked="" type="checkbox"/>	Sherfield Park Community Assoc
22/04/2023	BACS	146.85		146.85		R <input checked="" type="checkbox"/>	HMRC
24/04/2023	BACS	6.50		6.50		R <input checked="" type="checkbox"/>	Jane Stewart
24/04/2023	BACS	589.55		589.55		R <input checked="" type="checkbox"/>	HALC
24/04/2023	DD	88.94		88.94		R <input checked="" type="checkbox"/>	Nest
24/04/2023	BACS	216.92		216.92		R <input checked="" type="checkbox"/>	Richard Oats
24/04/2023	BACS	1,148.68		1,148.68		R <input checked="" type="checkbox"/>	Jane Stewart
24/04/2023	BACS	307.98		307.98		R <input checked="" type="checkbox"/>	Viking
24/04/2023	BACS	185.00		185.00		R <input checked="" type="checkbox"/>	Greenhouse Graphics
24/04/2023			22,319.20	22,319.20		R <input checked="" type="checkbox"/>	Receipt(s) Banked
25/04/2023	BACS	-185.00		-185.00		R <input checked="" type="checkbox"/>	Greenhouse Graphics
25/04/2023	BACS	180.00		180.00		R <input checked="" type="checkbox"/>	Greenhouse Graphics
		<u>6,585.95</u>	<u>22,775.12</u>				

Signed

Chair of Sherfield Park Parish council

Date: 03/05/2023

## Sherfield Park Parish Council

Page 1

Time: 08:50

## Bank Reconciliation up to 30/04/2023 for Cashbook No 2 - HSBC

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
20/04/2023	Interest		84.78	84.78		R <input checked="" type="checkbox"/>	Receipt(s) Banked
		<u>0.00</u>	<u>84.78</u>				

Date: 03/05/2023

## Sherfield Park Parish Council

Page 1

Time: 08:51

Bank Reconciliation Statement as at 30/04/2023  
for Cashbook 1 - Current Bank A/c

User: JANE

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
SPPC Lloyds	30/04/2023		34,308.09
			<u>34,308.09</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	<u>0.00</u>
			34,308.09
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	<u>0.00</u>
			34,308.09
		Balance per Cash Book is :-	34,308.09
		Difference is :-	0.00

Signed

Chair of Sherfield Park Parish council



Date: 03/05/2023

Sherfield Park Parish Council

Page 1

Time: 08:52

Bank Reconciliation Statement as at 30/04/2023  
for Cashbook 2 - HSBC

User: JANE

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
SPPC HSBC	30/04/2023	71	76,872.60
			<u>76,872.60</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			76,872.60
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			76,872.60
		Balance per Cash Book is :-	76,872.60
		Difference is :-	0.00

Signed

Chair of Sherfield Park Parish council

## Section 2 – Accounting Statements 2022/23 for

### Sherfield Park Parish Council

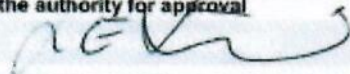
	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	88,361	95,846	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	39,220	39,220	Total amount of precept (or for iDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,701	6,527	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	13,898	20,854	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	21,538	25,832	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	95,846	94,907	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	95,846	94,907	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	69,069	73,780	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 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



Date

03/05/2023


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

10/05/2023

as recorded in minute reference:

052312

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



Signed

Chair of Sherfield Park Parish council



Bank Reconciliation Statement as at 31/05/2023  
for Cashbook 1 - Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
SPPC Lloyds	31/05/2023		31,811.00
			<u>31,811.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			31,811.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			31,811.00
		Balance per Cash Book is :-	31,811.00
		Difference is :-	0.00

Date: 05/06/2023

## Sherfield Park Parish Council

Page 1

Time: 08:50


## Bank Reconciliation up to 31/05/2023 for Cashbook No 1 - Current Bank A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
02/05/2023	DD	60.17		60.17		R <input checked="" type="checkbox"/>	BT
15/05/2023	BACS	5.00		5.00		R <input checked="" type="checkbox"/>	Greenhouse Graphics
18/05/2023	BACS	399.00		399.00		R <input checked="" type="checkbox"/>	Crocodile Trading Ltd
22/05/2023	BACS	195.85		195.85		R <input checked="" type="checkbox"/>	HMRC
23/05/2023	BACS	216.72		216.72		R <input checked="" type="checkbox"/>	Richard Oats
23/05/2023	BACS	1,148.68		1,148.68		R <input checked="" type="checkbox"/>	Jane Stewart
23/05/2023	BACS	6.50		6.50		R <input checked="" type="checkbox"/>	Jane Stewart
23/05/2023	DD	88.94		88.94		R <input checked="" type="checkbox"/>	Nest
23/05/2023	DD	50.00		50.00		R <input checked="" type="checkbox"/>	Currys
25/05/2023	DDR			-0.05	0.05	<input type="checkbox"/>	Change donated to charity priz
25/05/2023	BACS	119.28		119.28		R <input checked="" type="checkbox"/>	Rialtus
25/05/2023	DDR	20.00		20.00		R <input checked="" type="checkbox"/>	Nisa
30/05/2023	BACS	187.00		187.00		R <input checked="" type="checkbox"/>	SLCC Enterprises Ltd
		2,497.14	0.00				



Time: 15:24

## Bank Reconciliation up to 31/05/2023 for Cashbook No 1 - Current Bank A/c

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
25/05/2023	BACS	-0.05		-0.05		R 	Nest
		<u>-0.05</u>	<u>0.00</u>				

Date: 06/06/2023

Sherfield Park Parish Council

Page 1

Time: 15:01

Bank Reconciliation Statement as at 31/05/2023  
for Cashbook 2 - HSBC

User: JANE

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
SPPC HSBC	31/05/2023	72	76,961.58
			<u>76,961.58</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			76,961.58
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			76,961.58
		Balance per Cash Book is :-	76,961.58
		Difference is :-	0.00



Date: 05/06/2023

Sherfield Park Parish Council

Page 1

Time: 08:51

Bank Reconciliation up to 31/05/2023 for Cashbook No 2 - HSBC

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
20/05/2023	Interest		88.98	88.98		R <input checked="" type="checkbox"/>	Receipt(s) Banked
		0.00	88.98				

# SHERFIELD PARK PARISH COUNCIL



062307 June 2023 Request for Payments							
Company	Detail	Inv/Quote No	Method	Amount	Code	Notes	
BT	Office Broadband	MO514F	DD	£ 60.17	4155		
HMRC	NI and Pension contribution month 2		BACS	£ 196.05	4000		
Clerk	Mobile Phone Allowance		BACS	£ 6.50	4160		
Mulberry & Co	Final internal audit	21252	BACS	£ 241.56	4110	For AGAR	
Nest	Pensions 24 May to 23 June 2023		DD	£ 88.94	4000		
Zurich	Insurances	523199351	BACS	£ 591.98	4085	Annual fee	
Victim Support	Grant approved		BACS	£ 100.00	4090	Agreed 052316	
Staff salaries	Salary and pension Clerk and litter warden		BACS	£ 1,365.20	4000		
ICO	Annual payment via DD		DD	£ 35.00	4115	Agreed 052311	
Greenhouse Graphics	2.8m feather flag	27566	BACS	£ 270.00	4170	Agreed 052314	
Greenhouse Graphics	Pull up banner	27567	BACS	£ 138.00	4170	Agreed 052314	
<b>Total</b>				<b>£ 3,093.40</b>			



## MULBERRY & CO

Chartered Certified Accountants  
& Chartered Tax Advisors

9 Pound Lane  
Godalming  
Surrey, GU7 1BX

t + 44(0)1483 423054  
e office@mulberryandco.co.uk  
w www.mulberryandco.co.uk

Our Ref: MARK/SHE007

Mrs J Stewart  
Sherfield Park Parish Council  
30 Sunwood Drive  
Sherfield on Loddon  
Hampshire  
RG27 0FP

24 May 2023

Dear Jane

**Re: Sherfield Park Parish Council**

**Internal Audit Year Ended 31 March 2023 – Year-End Audit report**

**Executive summary**

Following completion of our year-end internal audit on 24 May 2023 we enclose our report for your kind attention and presentation to the council. This report should be considered alongside the interim audit report issued following our interim audit on 30 January 2023. The audits were conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

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

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

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

**Regulation**

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

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



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

#### **Independence and competence**

Your audit was conducted by Andy Beams of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

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

#### **Engagement Letter**

An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

#### **Planning and inherent risk assessment**

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

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

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

Table of contents

		TEST AT INTERIM	TEST AT FINAL	PAGE
	INTERIM AUDIT – POINTS CARRIED FORWARD			3
B	FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS	✓	✓	4
C	RISK MANAGEMENT AND INSURANCE	✓	✓	5
D	BUDGET, PRECEPT AND RESERVES	✓	✓	5
G	PAYROLL	✓	✓	5
H	ASSETS AND INVESTMENTS	✓	✓	5
I	BANK AND CASH	✓	✓	6
J	YEAR END ACCOUNTS		✓	6
K	LIMITED ASSURANCE REVIEW		✓	8
L	PUBLICATION OF INFORMATION		✓	8
M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS	✓	✓	9
	ACHIEVEMENT OF CONTROL ASSERTIONS AT FINAL AUDIT DATE		✓	10
	AUDIT POINTS CARRIED FORWARD			11

**Interim Audit - Points Carried Forward**

Audit Point	Audit Findings	Council comments on actions taken since interim visit
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I recommend reviewing the way the information is published on the website of West Chiltington Parish Council as a best practice example via this link <a href="http://www.wcpc.org.uk/transparency">www.wcpc.org.uk/transparency</a>	This has been updated for the year-end audit and now contains the information required by the code.
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I note that the date of publication is not included on the agenda, and I recommend this is added in future for greater clarity that the statutory notice period has been met.	Dates are now added to agendas to provide clarity of meeting the three clear days' notification requirement
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) <a href="http://ico.org.uk/minutesandagendas.pdf">ico.org.uk/minutesandagendas.pdf</a>	To be reviewed at next interim visit.
BUDGET, PRECEPT AND RESERVES	I have no concerns with the projected reserves levels, but the accounting package needs to be updated to reflect the actual position at the year-end.	Updated and checked at year-end audit.



## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

### **Internal audit requirement**

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

### **Audit findings**

*Confirm that the council is compliant with GDPR.*

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors, although these are not used by all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

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

#### *The importance of secure email systems and GOV.UK*

- 5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.*
- 5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.*
- 5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.*
- 5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.*

**I recommend the council follows the JPAG guidance on emails for councillors and that all councillors continue to use their official email accounts for all council business.**

*Confirm that the council is compliant with the relevant transparency code.*

At the interim audit, I noted that the council has established a Transparency Tab on the council website, although not all the information was published at that time. This has been updated since the interim visit and now meets the requirements of the code.

*Check that the council's Finance Regulations are being routinely followed.*

Sample testing of invoices and payments was completed at the interim audit, and I am satisfied that the council continues to follow its adopted Financial Regulations.

*Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.*  
The council has the section 137 expenditure within allowable thresholds for the year.

*Confirm that checks of the accounts are made by a councillor.*

The system noted above, and the detailed testing conducted at the interim audit confirms internal review takes place and I am under no doubt that council properly approves expenditure.



## C. RISK MANAGEMENT AND INSURANCE

### Internal audit requirement

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

### Audit findings

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

*"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."*

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

## D. BUDGET, PRECEPT AND RESERVES

### Internal audit requirement

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

### Audit findings

The accounting records show that the council ended the year with income reported as 110.1% of budget and expenditure reported as 81.5% of budget.

At the end of the financial year, the council held £80,500 in earmarked reserves (EMR), leaving circa £14,500 in the general reserve. I note that one of the EMRs is entitled '6 months running costs', and in essence this is also part of the general reserve. The council may wish to consider whether that amount would be more accurately reflected as being contained within the general reserve, thereby bringing the balance to approximately the precept level.

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

## G. PAYROLL

### Internal audit requirement

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

### Audit findings

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments, HMRC payments and pension contributions.

## H. ASSETS AND INVESTMENTS

### Internal audit requirement

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

### Audit findings

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register.

The council has no borrowing nor long-term investments.

## I. BANK AND CASH

### Internal audit requirement

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

### Audit findings

I reviewed the March 2023 bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

Balances held are within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

## J. YEAR END ACCOUNTS

### Internal audit requirement

*Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.*

### Audit findings

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

### Section 1 – Annual Governance Statement

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

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<b>YES</b> – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	<b>YES</b> – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	<b>YES</b> – the requirements and timescales for 2021/22 year-end were followed.
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>	<b>YES</b> – the council has a risk management scheme and appropriate external insurance.



6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	<b>YES</b> – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this 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>	<b>YES</b> – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	<b>N/A</b> – the council has no trusts

## Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Internal Auditor notes
1	Balances brought forward	88,361	95,846	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	39,220	39,220	Figure confirmed to central records
3	Total other receipts	3,701	6,527	Agrees to underlying records
4	Staff costs	13,898	20,854	Agrees to underlying records
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	21,538	25,832	Agrees to underlying records
7	Balances carried forward	95,846	94,907	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	95,846	94,907	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	69,069	73,780	Matches asset register
10	Total borrowings	0	0	Council has no borrowing
11a	Disclosure note re Trust Funds (including charitable)	N/A	NO	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)		N/A	N/A – the council is not a sole trustee



### **Audit findings**

The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement for the box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22.

The variance analysis has been completed to explain the variances exceeding 15% where required. This has been completed in detail, and in my opinion, contains sufficient narrative and quantitative information for the External Auditor.

## **K. LIMITED ASSURANCE REVIEW**

### **Internal audit requirement**

*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")*

### **Audit findings**

The council did not certify itself exempt in 2021/22 due to exceeding the income and expenditure limits and this test does not apply.

## **L: PUBLICATION OF INFORMATION**

### **Internal audit requirement**

*The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation*

### **Audit findings**

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

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

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

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

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

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

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

# **M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**

## **Internal audit requirement**

*The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

## **Audit findings**

<b>Inspection – key dates</b>	<b>2021/22 Actual</b>	<b>2022/23 Proposed</b>
<b>Date AGAR signed by council</b>	11 May 2022	14 June 2023
<b>Date inspection notice issued</b>	16 May 2022	15 June 2023
<b>Inspection period begins</b>	13 June 2022	16 June 2023
<b>Inspection period ends</b>	22 July 2022	27 July 2023
<b>Correct length (30 working days)</b>	Yes	Yes
<b>Common period included (first 10 working days of July)</b>	Yes	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.



## Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	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 Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			✓
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	✓		
M	The authority, during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for 2021/22 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Yours sincerely



**Andy Beams**  
For Mulberry & Co



**Year-End Audit - Points Carried Forward**

Audit Point	Audit Findings	Council comments
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) <a href="https://ico.org.uk/minutesandagendas.pdf">ico.org.uk/minutesandagendas.pdf</a>	

# Annual Governance and Accountability Return 2022/23 Form 3

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

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

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

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

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

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

## Publication Requirements

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

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

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

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

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

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

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

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



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

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

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <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 Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2023</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)



# Annual Internal Audit Report 2022/23

Sherfield Park Parish Council

www.sherfieldparkparishcouncil.gov.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

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

NO  
PETTY  
CASH.

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

30/01/2023

24/05/2023

DD/MM/YYYY

Name of person who carried out the internal audit

Andy Beams - Mulberry & CO

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

24/05/2023

\*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).



## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Sherfield Park 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 2023, 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
			✓

**\*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:

14/06/2023

and recorded as minute reference:

062309

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.sherfieldparkparishcouncil.gov.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2022/23 for

### Sherfield Park Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	88,361	95,846	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	39,220	39,220	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,701	6,527	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	13,898	20,854	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	21,538	25,832	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	95,846	94,907	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	95,846	94,907	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	69,069	73,780	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 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**

SIGNATURE REQUIRED

Date

13/06/2023

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

14/06/2023

as recorded in minute reference:

062310

MINUTE REFERENCE

+

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

SIGNATURE REQUIRED



# SHERFIELD PARK PARISH COUNCIL

## Application form for role of Parish Councillor on Sherfield Park Parish Council

Full name	ELENA STEBBINGS
Home address	37 Ampert Road
Inc. Postcode	RG27 0FR
Telephone number	07966750263
Mobile number	
Email	estebbingso62@gmail.com

It is a condition of being a Parish Councillor for Sherfield Park that your phone number and email address (official email address will be supplied) be made public via notice boards and website.

### LEGAL QUALIFICATIONS FOR BEING A COMMUNITY COUNCILLOR

(To qualify you must be able to answer 'Yes' to both of the questions below)

Are you a British citizen, a Commonwealth citizen or a citizen of a European Union country?	Yes <input checked="" type="radio"/> No <input type="radio"/>
Are you 18 or over?	Yes <input checked="" type="radio"/> No <input type="radio"/>

(To qualify you must be able to answer 'Yes' to at least one of the questions below)

Are you on the electoral register for Sherfield Park?	Yes <input checked="" type="radio"/> No <input type="radio"/>
Have you lived either in Sherfield Park, or within three miles of its boundary, for at least a year?	Yes <input checked="" type="radio"/> No <input type="radio"/>
Have you been the owner or tenant of land in Sherfield Park for at least a year?	Yes <input checked="" type="radio"/> No <input type="radio"/>
Have you had your only or main place of work in Sherfield Park for at least a year?	Yes <input checked="" type="radio"/> No <input type="radio"/>

### DISQUALIFICATIONS

(You must be able to answer No to all of the questions below to be eligible to serve as a councillor)

Are you the subject of a bankruptcy restrictions order or interim order?	Yes <input type="radio"/> No <input checked="" type="radio"/>
Have you within the last five years been convicted of an offence in the UK, the Channel Islands or the Isle of Man which resulted in a sentence of imprisonment (whether suspended or not) for a period of three months or more without the option of a fine?	Yes <input type="radio"/> No <input checked="" type="radio"/>
Are you disqualified by order of a court from being a member of a local authority?	Yes <input type="radio"/> No <input checked="" type="radio"/>

☐ Please briefly outline of why you are interested in being a parish councillor.

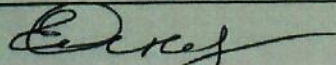


I have been a resident at Sheffield Park for almost 10 years. We have a diverse household & community has been great supporting us. Would like to get involved and help this wonderful community on a practical basis.

Are there any questions you would like to ask the council?

Looking to get included into comm channel and get started.  
Very excited.

Signed  
Date

  
11 May 2023