



# PLUMPTON PARISH COUNCIL

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Doc No 232406

4<sup>th</sup> December 2023

To: The Councillors of Plumpton Parish Council

You are hereby summoned to attend the Parish Council Tuesday 12<sup>th</sup> December 2023 at 19.45 at the Village Hall for the purpose of transacting the following business.

Members of the Public Welcome

Signed *Anita Emery*

Anita Emery (Clerk to Plumpton Parish Council)

1. To accept apologies for absence
2. Declarations of pecuniary and disclosable interests in respect of matters to be discussed.
3. To accept the resignation of Cllr R Jury
4. To Approve Minutes from Parish Council meeting held on 14<sup>th</sup> November 2023
5. Clerk's Report and discuss any Matters Arising from previous meeting.
6. Brief Report from the County and District Councillor on matters affecting this Parish.
7. Questions from Members of the Public – limited to a maximum of 15 minutes in total
8. To elect a member onto the finance committee and playing field committee, plus elect a chair of the playing field committee.
9. Planning applications and consider further applications submitted after agenda publication:

**Plumpton**

**LW/23/0688**

Case Officer:

Mr James Emery

Griffon House South Road Plumpton Green  
Householder Planning Permission - Single storey side/rear extension including triple garage with green roof, and associated landscaping

**Plumpton**

**LW/23/0673**

Case Officer:

Mr James Emery

Nolands Farm Station Road Plumpton Green  
Approval of Reserved Matters Application - Approval of Reserved Matters following Outline Planning Permission (LW/21/0262) relating to the Layout, Scale, Appearance and Landscaping for 83no. new residential dwellings for Elivia Homes Ltd



## PLUMPTON PARISH COUNCIL

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To note approved/refused applications from local authority.

10. Correspondence

11. Finance Committee

- a. To adopt expenditure as itemised on the schedules.
- b. To adopt year to date accounts.
- c. To adopt combined bank reconciliations
- d. To note the interim internal audit report and to recommend Clerks expenses limit to be increased to £1000 in the Finance Regulations.
- e. To note the statutory NALC payscale increase of £1 per hour for the Clerk plus backdated pay to April.
- f. To approve the 2024/2025 budgets for PPC, VH and PF and the precept request of £84,319 and increase of 15.08%, £1.32 monthly increase on tax band D.

12. Neighbourhood Plan Update

- (i) Planning Liaison Working Group update

13. To note and action if necessary monthly RA reports.

14. Update on broadband fibre optic community scheme and actions.

15. Committee/Working Group Reports

- i. Transport and Environment/Footpaths/Policing
- ii. Allotments update

g. Village Hall

- i. Update on management of pond – vegetation and wild area between pond and footpath. Plus discuss footpath condition from Westgate to Station Road and discuss action.
- ii. Update on building assessment.

h. Playing Field/Pavilion

- i. To note playpark inspection and action where necessary.
- ii. Action plan for New Pavilion and temporary space and set working party date for January.
- iii. To note/discuss correspondence from Rob Westgate regarding fencing at the pond.



## PLUMPTON PARISH COUNCIL

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16. Interaction with Plumpton Primary School
17. Communications/Website
18. Items to be reported by Parish Councillors and/or to be included in future meetings
  - To note January meeting will now be held on 16<sup>th</sup> January 2024 at the Pavilion.

### **Dates of next meetings:**

16<sup>th</sup> January 2024 – Finance Committee 19:00 – PPC 19:45 at The Pavilion

Anita Emery | Parish Clerk 04/12/2023



## Minutes of the Parish Council Meeting held at the Village Hall on 14<sup>th</sup> November 2023 at 19:45.

**Present:** Cllr N Beaumont – Chair (Cllr NB), Cllr R Jury (Cllr RJ), Cllr Paul Burford (Cllr PB), Cllr Jim Brown (Cllr JB), Cllr N Shefras (Cllr NDS), Cllr G Peacock (Cllr GP) and Cllr Nick Satchell (Cllr NS).

**Also present:** Anita Emery (Clerk & RFO) and DCllr D Stewart-Roberts

**Absent:** CCllr S Osborne

### MOP's: 1

1. To accept apologies for absence
  - None – SO not in attendance
2. Declarations of pecuniary and disclosable interests in respect of matters to be discussed.
  - None
3. To Approve Minutes from Parish Council meeting held on 9<sup>th</sup> October 2023
  - Unanimously approved – chair signed to that effect.
4. Clerk's Report and discuss any Matters Arising from previous meeting.
  - Clerk advised on report distributed prior to the meeting and is published to the website.
  - Email from Elivia Homes had been received regarding the build outs and he advised that it could not be readdressed as this would be amendment to the plan and resubmission. Exhibition taking place on Monday 27<sup>th</sup> November at the village hall 5.30pm – 7.30pm. Reserve Matters are out now – can PPC comment on the Reserves Matters? **Clerk to ask planning.**
  - Clerk requested a meeting with Southern Water to attend the PC meeting but no response. Clerk to keep on at SW. County Cllr and District Cllr to make contact with SW as well.



## PLUMPTON PARISH COUNCIL

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5. Brief Report from the County and District Councillor on matters affecting this Parish.
  - Cllr DSR – main is Eton news – positive that LDC decided not to include in local plan unless evidence can prove otherwise. LPP2 consultation will encourage people to get involved and comment on it.
  - Don't urbanise Hamsey campaign has been formed
  - Leigh Palmer – not heard from Devine due to covenant issue (field north of the police house)
  - Enforcement officer at Rectory Meadow – confirmed temporary structures are not the height of the actual build.
  - Good meeting with Racecourse. Have extended lease for a significant period. Codes for race days where local residents can get a reduced entry fee.
  - Flexibus service – recently tightened up their system that overlaps with Compass Bus service. Compass Bus – encouraged to update their timetable as improved times especially on a Saturday.
  - Work with SO and DSR in getting Southern Water to meet.
  - NB advised met with college on how to get them involved within parish. DRS is meeting with college in Jan.
  
6. Questions from Members of the Public – limited to a maximum of 15 minutes in total
  - MoP – aired his frustrations over the second Southern Water (SW) road closure. Compensation for the shop with the road being closed?  
Cllr GP - Need a permanent solution required by Southern Water. Clerk to keep on with arranging a meeting.
  - NB has years of letters and emails to collate and record.
  - Planning legislation allows SW to state they are prepared to make foul system suitable for a prospective development even if the current system isn't adequate and Southern Water do nothing
  - MoP met with Cllr RJ and Cllr JB about the no smoking around the vicinity of the pavilion. No one will take any notice of it. All three walked around the perimeter to find somewhere for the smoking to take place. There is nowhere for a cigarette bin to be placed and now a sign will have to be erected as PPC need to follow the Fire Risk Assessment Report. PPC cannot police. **Clerk to arrange signage.**
  
7. To approve the minutes of the planning committee held on 2<sup>nd</sup> November 2023
  - Unanimously approved. Chair signed to that effect.
  
8. Planning applications and consider further applications submitted after agenda publication:  
  
**LW/23/0659**  
**Kilwarren Station Road, Plumpton BN7 3BU**  
Replacement single storey rear extension and conversion of internal garage with alteration to fenestration and associated landscaping (resubmission of LW/22/0765)  
  
Decision: No comment



## PLUMPTON PARISH COUNCIL

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### **Laines Cottage, Plumpton Lane Plumpton East Sussex BN7 3AJ**

Variation of Condition 2 (plans) related to Planning Approval SDNP/22/02147/HOUS to include various minor changes and replacement of existing clay tiles with black timber cladding.

#### **Decision: No comment**

Applications needing approval before the next meeting and after agenda publication.

SDNP/23/04597/REM

Plumpton College, Ditchling Road BN7 3AE

Reserved matters application with regard to appearance, landscaping and scale relating to SDNP/22/05768/CND

#### **Decision: No comment**

Clerk to send the planning document on what you can comment on – send to Cllr NDS and Cllr GP. – **Clerk to action**

To note approved/refused applications from local authority.

- Nothing to note

### 9. Correspondence

- 16. Complaint from a resident re contractor parking – Clerk explained.
- 18. Percy's Patch – S Akers – PPC have put it on the list to speak to the College.
- 28. Cllr NS request for a wedding on a Tuesday who will be gone by 8pm. No preparation and a request that they didn't want to pay the £980 for a wedding – looked at it and to charge the hirer rates just short of £400. Approved. One regular booking costing £11. PPC meeting that night – NB said to have meeting at the Racecourse. **Clerk to action**
- Cllr NDS – correspondence re Nolands – NB was talking to resident about the build out as concerned for safety of pedestrians.
- Fountain Inn is now open.

### 10. Finance Committee

Cllr PB reported - Budget discussion – will come before you next month.

Cllr PB Went through expenditure items – couple of additions

VH Initial £49.21

J Donovan £33.91

PF - £59.82 initial

SDF Pest Control £127

J Brown - £3.48



# PLUMPTON PARISH COUNCIL

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PPC ESALC £48.00

- a. To adopt expenditure as itemised on the schedules. – Unanimously adopted
- b. To adopt year to date accounts. – lines to note – charge for the passing places and manhole cover had been moved from PF account to PPC from CIL. VH – noted income on a straight line basis slightly under – Hallmaster system forecasts income of £28,250 by year end. Unanimously adopted.
- c. To adopt combined bank reconciliations – all tallied – unanimously adopted.
  
- d. To consider/approve four additional urban cuts of £513 with ES Highways.
  - Unanimously approved
- e. Update from CIL presentation held on 6<sup>th</sup> November.
  - Had a brief discussion – advice received to get moving and if we have a project in mind – get the ball rolling. LDC very happy to help with process.
  - Cllr NB/NS and Clerk were at the ESALC conference today and Action in Rural Sussex can help with community projects.

## 11. Neighbourhood Plan Update

### (i) Planning Liaison Working Group update

- Cllrs NB and NDS are meeting with Landacre, the developers for Riddens – whilst there has been a notice of approval of reserved matters, PPC are still awaiting clarity on the drainage and access strategy and other outstanding conditions
- NB, GP and NDS met with Wealden Group
- Cllrs NDS/GP attended LDC Strategy for the local plan – very important that everyone comments on the consultation, not just the planning part but all elements of proposed Local Plan as this affects all residents. Planning Liaison group to arrange a meeting with local and district councillors and interested parties to work collectively on a strategy to combat policy.

## 12. To note and action if necessary monthly RA reports.

Cllr RJ – Nothing to report.  
Bags of sand by archery container needs removing.  
Path round pavilion crumbling  
Loose slabs – on JB list  
VH a couple of items  
All in hand

## 13. Update on broadband fibre optic community scheme and actions.



## PLUMPTON PARISH COUNCIL

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- Nothing to report

14. To approve parish handyman job description and rate of pay and agree where to advertise.

- Clerk issued the details prior to the meeting a few amendments to make but overall Unanimously approved. **Clerk to action**

15. Committee/Working Group Reports

i. Transport and Environment/Footpaths/Policing

- Congratulations to the Monday Group for their accolade.
- Contact Trevor Leggo – PSCO not been seen in the parish for sometime. **Clerk to action.**

ii. Allotments update

- No update – very wet.

iii. Update from Cllr NS/Clerk on the ESALC AGM

- Attended ESALC AGM and conference. Presentations from AIRs, Steve Tilbury planning consultant, ES Highways regarding budget and potholes and introduce Balfour Beatty the new contractors.

iv. To agree PPC should start the process with ESCC Highways to apply for a 40mph speed limit on Station Road, north of the 30mph zone to the Plough, along South Road and along St Helena Lane to Parish Boundary.

- Agreed to start the process for a 40mph limit. **Cllr NB to action**

v. Percy's Patch - clean up and gate repair/replacement. Approach College as part of the integration with College and the Parish. 1<sup>st</sup> week of December to meet with the college.

f. Village Hall

i. Update on management of pond – vegetation and wild area between pond and footpath

- Cllr NS - Fred has cleared all of the area and looks really good. Make sure keep on top of it.
- Cllr NDS – litter clear up required. Fred hoped to use the old mulch and make pathways but the weather was against him. Speak to college about landscaping work and get wildlife group to take a look at it. Cllr NS reported some areas of pathways at VH are waterlogged – Jane was





## PLUMPTON PARISH COUNCIL

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going to speak to Simon Bull to see if gravel from Saxon Gate could be removed from that.

- ii. Update on building assessment.
  - Nothing received. **Clerk to chase.**
- iii. To discuss/consider fencing around pond – originally approved at finance committee level but queried if actually required. To be discussed.
  - This was agreed already at finance committee level. However, questions were raised why it was necessary. Partly fenced next to track due to track being narrow. Clear signage and two more lifebuoys. Agreed. **Clerk to arrange.**
  - Inside VH – problem with the state of the rack of tables that need cleaning. Have a willing teenager who will be supervised by the parent. VH to pay £10 per rack (5 racks to do). In principle agreed.
  - JD and Cllr NS have come up with a £500 a year to refresh the rooms, up to date quotes for the WC's. All for budget.
- g. Playing Field/Pavilion
  - i. To note playpark inspection and action where necessary.
    - Noted.
  - ii. Junior Football update regarding overgrown area

Grateful for the size of the area – not playable this season. Needs further work and cut.  
How many weeks of cancellations for Junior FC – Clerk to check agreement.  
**Clerk to action**
  - iii. To agree actions on fire assessment report

JB – sort the smoke seal on doors. All other works are in progress
  - iv. To note UKPN request for easement
    - Clerk advised of the usual procedure all noted by Council – **Clerk to action**
  - v. Update from Cllr JB on pavilion cladding

Cllr JB reported - Covered the area where cladding has taken off. Nothing inside cladding for anything to fix to. Honeybees and changing room is ex channel tunnel building. Bar area is previous classroom and in reasonable condition. JB to sort nails etc.



## PLUMPTON PARISH COUNCIL

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Looked at fire escape floor in HB room – unable to physically see underneath. Spoke to Tina who remembers what was done at that time. The floor joists in corner – jacked up and bolted new joists to old joists. Cant access underneath. It was agreed to find interested parties who can sit on the working party, Clerk to look at other pavilions recently constructed. Ansty/Barcombe. Clerk to put on FB – pavilion working group work to meet towards the end of January 2024 with users etc and MoP's

- vi. To ban smoking at KGV field noting unable to police.
- See MoP's questions above
- vii. To discuss/consider/approve Foster Landscapes quotes for playpark inspections/playpark repairs and passing places ideas
- Clerk presented Council prior to the meeting with the quotes from Fosters. It was unanimously agreed for Planters to be made by them for the passing places and playpark work on replacing 4 swing seats, post in the sandpit, sand down one of the climbing frame logs and give the swing frames a lick of paint. Unanimously approved.  
**Clerk to action.**

### 16. Interaction with Plumpton Primary School

- Nothing to report

### 17. Communications/Website

- Discuss with Louise – distribution list and meeting on 27<sup>th</sup> November with Elivia Homes to go on website. Pavilion working group. Information gathering meeting.

### 18. Items to be reported by Parish Councillors and/or to be included in future meetings

- Christmas tree being delivered on 30<sup>th</sup> November and Cllr JB and Cllr NS to sort.
  - Cllr NB reported some Cllr's met with the College and PPC thought they would have a community involvement. It was agreed that the way forward would be for the Principle to bring selected staff discuss how PPC can engage together.
  - Clerk to speak to the Fountain Inn.

**Meeting Closed: 22:15**

### **Dates of next meetings:**

12<sup>th</sup> December 2023 – Finance Committee 19:00 – PPC 19:45

Anita Emery | Parish Clerk 20/11/2023



# PLUMPTON PARISH COUNCIL

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A handwritten signature in black ink, appearing to be 'Anita Emery'.

### **Clerk Report – Dec 2023**

- Tennis Club lease ended up at Surrey Hill Solicitors – a few missing signatures on the plans – Clerk is arranging.
- Network Rail failed to turn up on the 27<sup>th</sup> Clerk to rearrange
- Meeting dates set and will be distributed to all members
- Account closure forms from Barclays have been completed and will be signed and sent. Barclays had closed one of the accounts and forwarded a cheque to Clerks old address even though Clerk had advised 6 months ago of address change!
- PPC PAV cap account has been closed by Barclays and they sent the balance cheque by post to my old home address (they had been told of the updated details). Have spoken to the new owners to look out for it. If not here within a week then I will contact Barclays to reissue.
- Annual playpark inspection just received – to go through at the Jan meeting.
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## Correspondence List for Plumpton Parish Council

Received since 7<sup>th</sup> November 2023 onwards

<b>Subject / Type of Correspondence</b>	<b>Communicated to</b>
1. Simon Bull – Elivia Homes	Clerk/PPC
2. Southern Water – manhole cover	Clerk
3. J Nesbit – Network Rail – meet	Clerk/PPC/DSR
4. T Lambert – Giant sleepover	clerk/VH Mgr
5. A Dodds – Footpath westgate-station rd	Clerk/PPC
6. F Gazzard – footpath westgate-station rd	Clerk/PPC
7. G Hawthorne – Good Neighbours	Clerk/NB
8. ESCC – Community Match funding	Clerk/NB
9. Mulberry & Co – Internal audit report	Clerk/PPC
10. D Timmins – Nolands	Clerk/PPC
11. R Westgate – VH work	Clerk/PPC
12. J Nesbit – Network Rail meet	Clerk/PPC.DSR
13. M Caulfield – Newsletter	Clerk/PPC
14. Kate Jackson – Surrey Hill Sol – Wayleave	Clerk
15. ESCC – PF sign	Clerk
16. Ben Ellis – Dev south of the Plough	Clerk/PPC
17. B Mabey – LDC Local Plan	Clerk/PPC
18. S Houchin – tax base figure for PPC	Clerk/NB/PB
19. J Morecroft – path westgate to station rd	Clerk/JD/NS
20. B Ellis – Land sth of plough	Clerk/PPC
21. ESALC – Clerk/Chairmans form date	Clerk/NB
22.	

Time: 17:23

## Current Account

## List of Payments made between 15/11/2023 and 06/12/2023

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<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
20/11/2023	castle WATER vh owes	DDVH	119.50		castle WATER vh owes
06/12/2023	Unity Current Account	Trans	21,171.65		Account trans to Unity
06/12/2023	British Telecom	DD	36.98		BT

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**Total Payments**      21,328.13

Time: 17:25

## Unity Current Account

## List of Payments made between 15/11/2023 and 06/12/2023

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<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
06/12/2023	Pyrotec Fire Extinguisher serv	232466	464.78		Pyrotec Fire Extinguisher serv
06/12/2023	Lewes District Council	232467	18.00		Lewes District Council playpar
06/12/2023	Countrywide Grounds Maintenanc	232468	312.79		Countrywide Grounds Maintenanc
06/12/2023	OPUS ENERGY	232469	401.63		OPUS ENERGY

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**Total Payments**      1,197.20

## PPC T1 Unity Account

## List of Payments made between 14/11/2023 and 06/12/2023

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<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
06/12/2023	Estate of John Greenwood Xmas	232481	288.00		Estate of JGreenwood Xmas tree
06/12/2023	Mulberry & Co	232482	203.10		mulberry & Co internal audit
06/12/2023	Salaries Dec	232483	2,681.54		Salaries Dec
06/12/2023	Anita Emery expenses	232484	94.75		Anita Emery expenses
06/12/2023	East Sussex Pension Fund	232485	768.79		East Sussex Pension Fund
06/12/2023	HMRC PAYE NIC Dec	232486	445.11		HMRC PAYE NIC Dec
06/12/2023	Information Commissioners Offi	DD	35.00		Information Commissioners Offi
06/12/2023	East Sussex ALC Limited	BACS	48.00		East Sussex ALC Limited traini
06/12/2023	PPC2 Barclays DNU	trans	61.63		to balance

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**Total Payments**      4,625.92



Time: 17:00

## Current Account

## List of Payments made between 15/11/2023 and 06/12/2023

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<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
06/12/2023	New Leaf Surgery	232459	665.00		New Leaf Surgery hedges
06/12/2023	S Wallis dep return	232460	100.00		S Wallis dep return
06/12/2023	BT	DD	40.34		BT
06/12/2023	PWLB Loan repayment	DD	2,200.10		PWLB Loan repayment
06/12/2023	Opus Energy	DD	904.86		Opus Energy
06/12/2023	J Donovan Expenses	BACS	33.95		J Donovan Expenses
06/12/2023	PWLB Rev	DDREV	-2,200.10		PWLB Rev

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<b>Total Payments</b>	<u>1,744.15</u>
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## Detailed Receipts &amp; Payments by Budget Heading 06/12/2023

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>100 Income</b>							
1090 Interest Received	106	0	(106)			0.0%	
1110 Grants Received	14,484	14,484	0			100.0%	
1115 Donations Received	116	0	(116)			0.0%	
1130 Hiring Income	7,763	9,168	1,406			84.7%	
1140 Fundraising Income	1,099	1,000	(99)			109.9%	1,099
1150 Miscellaneous Income	133	0	(133)			0.0%	
1151 Income due to PPC	1,992	0	(1,992)			0.0%	
	<b>25,692</b>	<b>24,652</b>	<b>(1,040)</b>			<b>104.2%</b>	<b>1,099</b>
Income :- Receipts							
	<b>25,692</b>	<b>24,652</b>	<b>(1,040)</b>				
<b>Net Receipts</b>							
6001 less Transfer to EMR	1,099						
<b>Movement to/(from) Gen Reserve</b>	<b>24,593</b>						
<b>101 Payments</b>							
4010 Electricity	2,124	5,000	2,876		2,876	42.5%	
4011 Water	1,211	940	(271)		(271)	128.8%	
4015 Grass & Pitch	2,614	4,000	1,386		1,386	65.4%	
4016 Hedges and Trees	700	1,000	300		300	70.0%	
4025 Window Cleaner	129	200	71		71	64.5%	
4050 Telephone/Internet	293	360	67		67	81.5%	
4055 Insurance & Licences	1,151	1,100	(51)		(51)	104.6%	
4070 Maintenance	7,320	8,750	1,430		1,430	83.7%	
4090 Fire Inspection	250	300	50		50	83.3%	
4200 Pavilion	2,415	1,000	(1,415)		(1,415)	241.5%	
4210 Skatepark	190	900	710		710	21.1%	
4211 Play Park	2,204	3,000	796		796	73.5%	
4400 3-5 Year Plan (Pavilion)	2,597	3,000	403		403	86.6%	
	<b>23,197</b>	<b>29,550</b>	<b>6,353</b>	<b>0</b>	<b>6,353</b>	<b>78.5%</b>	<b>0</b>
Payments :- Indirect Payments							
	<b>(23,197)</b>	<b>(29,550)</b>	<b>(6,353)</b>				
<b>Net Payments</b>							
<b>999 VAT Data</b>							
115 VAT Refunds	3,032	0	(3,032)			0.0%	
	<b>3,032</b>	<b>0</b>	<b>(3,032)</b>				<b>0</b>
VAT Data :- Receipts							
515 VAT on Payments	3,403	0	(3,403)		(3,403)	0.0%	
	<b>3,403</b>	<b>0</b>	<b>(3,403)</b>	<b>0</b>	<b>(3,403)</b>		<b>0</b>
VAT Data :- Indirect Payments							
<b>Net Receipts over Payments</b>	<b>(371)</b>	<b>0</b>	<b>371</b>				

## Detailed Receipts &amp; Payments by Budget Heading 06/12/2023

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Receipts	28,724	24,652	(4,072)			116.5%	
Payments	26,601	29,550	2,949	0	2,949	90.0%	
<b>Net Receipts over Payments</b>	<u>2,123</u>	<u>(4,898)</u>	<u>(7,021)</u>				
less Transfer to EMR	1,099						
<b>Movement to/(from) Gen Reserve</b>	<u>1,024</u>						

## Detailed Receipts &amp; Payments by Budget Heading 06/12/2023

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>100 Receipts</b>							
1076 Precept	73,273	73,273	0			100.0%	
1090 Interest Received	293	50	(243)			586.3%	
1100 Allotment Rent	210	230	20			91.3%	
1113 WALK BOOKS DONATIONS	198	0	(198)			0.0%	
1115 APPLE PRESS INCOME	243	180	(63)			135.0%	
1116 VILLAGE SOCIETY JUBILEE FUNDS	53	0	(53)			0.0%	
1150 Miscellaneous Income	111	0	(111)			0.0%	
1151 ANNUAL INSURANCE	3,147	0	(3,147)			0.0%	
Receipts :- Receipts	<b>77,528</b>	<b>73,733</b>	<b>(3,795)</b>			<b>105.1%</b>	<b>0</b>
<b>Net Receipts</b>	<b>77,528</b>	<b>73,733</b>	<b>(3,795)</b>				
<b>101 Payments</b>							
4000 SALARIES	27,886	35,318	7,432	7,432		79.0%	
4005 PAYE & NIC	1,804	2,175	371	371		82.9%	
4006 Pension	5,370	6,923	1,553	1,553		77.6%	
4010 Office Allowance	966	1,100	134	134		87.8%	
4015 Subs & Charges	1,241	1,425	184	184		87.1%	
4025 Stationery & Postage	506	700	194	194		72.3%	
4030 Printing	115	100	(15)	(15)		115.0%	
4045 Training and Conference Fees	851	1,050	199	199		81.0%	
4046 Councillor's Expenses	0	150	150	150		0.0%	
4055 Insurance	3,384	275	(3,109)	(3,109)		1230.5%	
4060 Community Grants	1,349	1,250	(99)	(99)		107.9%	
4061 Charity Grants	14,484	14,484	0	0		100.0%	
4065 Bank Charges	38	35	(3)	(3)		108.0%	
4070 Maintenance	8,305	1,803	(6,502)	(6,502)		460.6%	6,981
4071 Fixed Asset Maintenance	140	1,000	860	860		14.0%	140
4073 Bins	468	920	452	452		50.9%	
4080 Professional Fees	0	750	750	750		0.0%	
4081 IT	572	1,325	753	753		43.2%	
4082 Website	150	0	(150)	(150)		0.0%	
4085 Audit Fees	724	750	26	26		96.6%	
4090 Election Fees	0	1,350	1,350	1,350		0.0%	
4150 Speed Limit Community Match	39	500	461	461		7.8%	
4262 CIL EXPENDITURE	15,680	0	(15,680)	(15,680)		0.0%	15,680
4264 APPLE PRESS DEPOSIT RETURNS	75	0	(75)	(75)		0.0%	
4266 PPC Events Committee	752	350	(402)	(402)		214.9%	700
Payments :- Indirect Payments	<b>84,898</b>	<b>73,733</b>	<b>(11,165)</b>	<b>0</b>	<b>(11,165)</b>	<b>115.1%</b>	<b>23,500</b>
<b>Net Payments</b>	<b>(84,898)</b>	<b>(73,733)</b>	<b>11,165</b>				
6000 plus Transfer from EMR	23,500						
<b>Movement to/(from) Gen Reserve</b>	<b>(61,397)</b>						

## Detailed Receipts &amp; Payments by Budget Heading 06/12/2023

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>999 VAT Data</b>							
115 VAT Refunds	11,759	0	(11,759)			0.0%	
VAT Data :- Receipts	<b>11,759</b>	<b>0</b>	<b>(11,759)</b>				<b>0</b>
515 VAT on Payments	3,424	0	(3,424)		(3,424)	0.0%	
516 VAT due to VH & PF accs	4,961	0	(4,961)		(4,961)	0.0%	
VAT Data :- Indirect Payments	<b>8,385</b>	<b>0</b>	<b>(8,385)</b>	<b>0</b>	<b>(8,385)</b>		<b>0</b>
<b>Net Receipts over Payments</b>	<b>3,375</b>	<b>0</b>	<b>(3,375)</b>				
Grand Totals:- Receipts	<b>89,287</b>	<b>73,733</b>	<b>(15,554)</b>			<b>121.1%</b>	
Payments	<b>93,282</b>	<b>73,733</b>	<b>(19,549)</b>	<b>0</b>	<b>(19,549)</b>	<b>126.5%</b>	
<b>Net Receipts over Payments</b>	<b>(3,995)</b>	<b>0</b>	<b>3,995</b>				
plus Transfer from EMR	<b>23,500</b>						
<b>Movement to/(from) Gen Reserve</b>	<b>19,505</b>						

## Detailed Receipts &amp; Payments by Budget Heading 06/12/2023

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b><u>100 Income</u></b>							
1090 Interest Received	113	0	(113)			0.0%	
1130 Hiring Income	18,514	29,000	10,486			63.8%	
1131 HALL HIRE SECURITY RECEIPT	400	0	(400)			0.0%	
1150 Miscellaneous Income	73	0	(73)			0.0%	
1160 FIT Payments	3,908	5,000	1,092			78.2%	
Income :- Receipts	<b>23,007</b>	<b>34,000</b>	<b>10,993</b>			<b>67.7%</b>	<b>0</b>
<b>Net Receipts</b>	<b>23,007</b>	<b>34,000</b>	<b>10,993</b>				
<b><u>101 Payments</u></b>							
4001 Holiday Cover	38	150	112		112	25.5%	
4003 VH Manager Expenses	378	790	412		412	47.8%	
4010 Electricity	3,650	6,700	3,050		3,050	54.5%	
4011 Water	296	650	354		354	45.5%	
4015 Village Green Maintenance	2,000	4,000	2,000		2,000	50.0%	
4021 HALL HIRE SECURITY RETURNS	400	0	(400)		(400)	0.0%	
4050 Telephone/Internet	432	360	(72)		(72)	120.0%	
4055 Insurance & Licences	2,176	2,200	24		24	98.9%	
4070 Maintenance	3,204	2,500	(704)		(704)	128.2%	
4071 Bins	1,030	850	(180)		(180)	121.1%	
4076 Miscellaneous Expenditure	118	0	(118)		(118)	0.0%	
4090 Fire Inspection	849	450	(399)		(399)	188.6%	
4100 Subscriptions	0	250	250		250	0.0%	
4120 3-5 Year Maintenance	2,935	4,500	1,565		1,565	65.2%	
4400 PWLB	4,433	4,600	167		167	96.4%	
4500 Projects	0	6,000	6,000		6,000	0.0%	
Payments :- Indirect Payments	<b>21,938</b>	<b>34,000</b>	<b>12,062</b>	<b>0</b>	<b>12,062</b>	<b>64.5%</b>	<b>0</b>
<b>Net Payments</b>	<b>(21,938)</b>	<b>(34,000)</b>	<b>(12,062)</b>				
<b><u>999 VAT Data</u></b>							
115 VAT Refunds	1,929	0	(1,929)			0.0%	
VAT Data :- Receipts	<b>1,929</b>	<b>0</b>	<b>(1,929)</b>				<b>0</b>
515 VAT on Payments	1,724	0	(1,724)		(1,724)	0.0%	
VAT Data :- Indirect Payments	<b>1,724</b>	<b>0</b>	<b>(1,724)</b>	<b>0</b>	<b>(1,724)</b>		<b>0</b>
<b>Net Receipts over Payments</b>	<b>205</b>	<b>0</b>	<b>(205)</b>				

## Detailed Receipts &amp; Payments by Budget Heading 06/12/2023

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Receipts	24,936	34,000	9,064			73.3%	
Payments	23,663	34,000	10,337	0	10,337	69.6%	
<b>Net Receipts over Payments</b>	<u>1,274</u>	<u>0</u>	<u>(1,274)</u>				
<b>Movement to/(from) Gen Reserve</b>	<u>1,274</u>						

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## Plumpton Playing Field

Bank - Cash and Investment Reconciliation as at 6 December 2023

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### Confirmed Bank & Investment Balances

#### Bank Statement Balances

06/12/2023	Current Account	40.39
06/12/2023	Deposit Account	0.00
10/11/2023	Pavilion Account	1,447.15
31/03/2018	NSI Investment Account	1,705.59
06/12/2023	Unity Current Account	20,801.52

**23,994.65**

#### Unpresented Payments

**795.57**

**23,199.08**

#### Receipts not on Bank Statement

**0.00**

#### **Closing Balance**

**23,199.08**

#### All Cash & Bank Accounts

1	Current Account	40.39
2	Deposit Account	0.00
3	Pavilion Account	1,447.15
4	NSI Investment Account	1,705.59
5	Unity Current Account	20,005.95
	Other Cash & Bank Balances	0.00

**Total Cash & Bank Balances**

**23,199.08**



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**Plumpton Parish Council**

**Bank - Cash and Investment Reconciliation as at 6 December 2023**

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**Confirmed Bank & Investment Balances**

Bank Statement Balances

06/12/2023	PPC 2	0.00
06/12/2023	PPC1 Unity	124,504.76
06/12/2023	Reserve Account	73.97
06/12/2023	PP1 Barclays	61.63

**124,640.36**

Unpresented Payments

**4,481.29**

**120,159.07**

Receipts not on Bank Statement

**45.00**

**Closing Balance**

**120,204.07**

All Cash & Bank Accounts

1	Current Bank Accounts	120,068.47
2	Reserve Account	73.97
3	Unity Trust Bank	61.63
	Other Cash & Bank Balances	0.00

**Total Cash & Bank Balances**

**120,204.07**

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**Plumpton Village Hall**

**Bank - Cash and Investment Reconciliation as at 6 December 2023**

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**Confirmed Bank & Investment Balances**

**Bank Statement Balances**

06/12/2023	Current Account	44,354.69	
06/12/2023	Deposit Account	43.13	
06/12/2023	Unity Current Account	2,188.37	

**46,586.19**

**Unpresented Payments**

**1,455.16**

**45,131.03**

**Receipts not on Bank Statement**

**0.00**

**Closing Balance**

**45,131.03**

**All Cash & Bank Accounts**

1	Current Account	42,899.53	
2	Deposit Account	43.13	
3	Unity Current Account	2,188.37	
	Other Cash & Bank Balances	0.00	

**Total Cash & Bank Balances**

**45,131.03**



## MULBERRY & CO

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& Chartered Tax Advisors

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Our Ref: MARK/PLU001

Mrs A Emery  
Plumpton Parish Council  
The Village Hall  
1 Westgate  
Plumpton Green  
East Sussex  
BN7 3BQ

21 November 2023

Dear Anita

**Re: Plumpton Parish Council**  
**Internal Audit Year Ended 31 March 2024 – Interim Audit report**

### **Executive summary**

Following completion of our interim internal audit on 21 November 2023 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published 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 at the interim audit. 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 Plumpton 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 Michelle Webber on behalf of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 27 years' experience in the financial sector with the last 12 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 2023/24 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
A	BOOKS OF ACCOUNT	√		3
B	FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	√	√	3
C	RISK MANAGEMENT AND INSURANCE	√	√	5
D	BUDGET, PRECEPT AND RESERVES	√	√	5
E	INCOME	√		6
F	PETTY CASH	√		6
G	PAYROLL	√	√	6
H	ASSETS AND INVESTMENTS	√	√	6
I	BANK AND CASH	√	√	7
J	YEAR END ACCOUNTS		√	7
K	LIMITED ASSURANCE REVIEW	√		7
L	PUBLICATION OF INFORMATION		√	7
M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS	√	√	8
N	PUBLICATION REQUIREMENTS	√	√	8

0	TRUSTEESHIP	√		8
	ACHIEVEMENT OF CONTROL ASSERTIONS AT INTERIM AUDIT DATE			9
	INTERIM AUDIT POINTS CARRIED FORWARD			10

#### A. BOOKS OF ACCOUNT

##### **Internal audit requirement**

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

##### **Audit findings**

The interim audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website [www.plumptonpc.co.uk](http://www.plumptonpc.co.uk)

The council continues to use the Rialtas Business Solutions (RBS) accounting package for recording the day-to-day financial transactions of the council. This is an industry specific accounting package and I make no recommendation to change. The system is used regularly to record transactions and produce management information reports for review at council meetings.

#### B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

##### **Internal audit requirement**

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

##### **Audit findings**

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

The external auditor's report for 2022/23 was not qualified and has been published on the council website, along with the Notice of Conclusion of Audit, and was reported to the council on 9 October 2023 (minute ref 9d).

*Confirm by sample testing that councillors sign statutory office forms*

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides details of the individual councillor's Register of Members' Interests forms.

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

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so. The Council has a transparency web page, the information detailed is current and up to date.

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

*Confirm that the council meets regularly throughout the year*

In addition to full council, the council has a committee structure in place. Terms of reference for each committee are published on the council website, along with future meeting dates and historic agendas and minutes for council and committee meetings.

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

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. Supporting documentation is uploaded on the website alongside the agenda.

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

Draft minutes are uploaded to the council website. It is recommended to state on the website page that all minutes are draft until adopted at the subsequent meeting.

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

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in 17 May 2023 (minute ref 4).

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

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council in 17 May 2023 (minute ref 4). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

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

The council has thresholds in place at which authorisations to spend must be obtained as below:

*FR 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:*

- *the council for all items over £5,000;*
- *a duly delegated (if previously authorised) committee of the council for items over £500; or*
- *the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items between £300 and £500.*
- *The Clerk, for any items up to £300*

*Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk and, where necessary, also by the appropriate Chairman.*

*Contracts may not be disaggregated to avoid controls imposed by these regulations*

*FR 4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.*

Based on the level of financial activity of the council, these authorisation thresholds appear appropriate. **I would recommend that the level is increase to £1,000 for extreme risk expenditure for the clerk.**

The council see an expenditure listing of invoices to paid and these are all approved at each meeting prior to payment and been approved in accordance with the thresholds contained within the Financial Regulations, and approval, where needed, recorded in the minutes of meetings.

The council has Financial Regulations in place regarding the award of contracts, and this includes:

*FR 11.1 (g) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £500 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.*

The council has not renewed any contracts and tenders awarded during the year and was able to confirm the thresholds contained within the Financial Regulations were applied.

*Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £9.93 per elector*

The council has adopted the General Power of Competence (GPC) and the section 137 thresholds do not apply.

*Check receipt of VAT refund matches last submitted VAT return*

The council submits its VAT return on a six-monthly basis. The return to 30 September 2023 for £3,082.72, it was received into the bank account on 9 November 2023. All submissions are up to date.

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

The system noted above details 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**

The council has a risk management policy which was most recently reviewed and approved by council on 17 May 2023 (minute ref 4). I reviewed the policy and the risk assessment record, which details the types of risk identified, who might be harmed and how, assigns a perceived risk level, records action taken and how the risk is managed. This type of approach is suitable for a council of this size with limited risks and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with BHIB which expires on 1 June 2024. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fidelity Guarantee of £500,000 which is sufficient for a council of this size. The listed asset cover appears appropriate based on the items recorded on the council's asset register.

## **D. BUDGET, PRECEPT AND RESERVES**

### **Internal audit requirement**

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

### **Audit findings**

The council set a precept of £73,273 for 2023/24. With a tax base of 697.8, this equates to a band D equivalent of £105.01 (compared to the average in England of £79.35).

The Clerk confirmed that the 2024/25 budget setting process began in October 2023 with a meeting of the Finance Committee, with the aim to agree the budget and precept at the December 2023 council meeting.

The Clerk presents the budget performance information at every other council meeting for review. This shows spend against budget.

The council is 104% of budget income which I would expect as all precept received. The expenditure budget 86.1% spent.

The council began the year with a balance of £124,199 with £92,430 of this amount earmarked for the use of identified projects including CIL. This leaves circa £31,769 as a general reserve.

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

## **E. INCOME**

### **Internal audit requirement**

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

### **Audit findings**

Apart from the precept, the council budgets to receive income from the allotments, Interest and Apple Press income. The council reviewed its fees a couple of years ago, on discussion with the clerk, these will be reviewed as part of the budget setting process for 2024-2025.

Unbudgeted amounts received during the year came from donations and VAT refunds. From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

## **F. PETTY CASH**

### **Internal audit requirement**

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

### **Audit findings**

The council has no petty cash.

## **G. PAYROLL**

### **Internal audit requirement**

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

### **Audit findings**

The Council has three employees and all have a signed contract of employment, based on the NALC template. The clerk salary is aligned to the NJC scale point range.

The council uses a HMRC Real time for processing payroll, who calculates the PAYE and pension deductions. I reviewed the payslip for October and the payroll deductions appear correct. The salary payments are authorised and paid by the council in the same way as other payments. I reminded the Clerk that only salary, HMRC and pension payments should be included in box 4 on the Annual Governance and Accountability Return (AGAR) and any other staff costs should be recorded in box 6.

There are no councillor allowances.

## **H. ASSETS AND INVESTMENTS**

### **Internal audit requirement**

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

### **Audit findings**

The council has a fixed asset register in place which includes details of asset location, date of acquisition, cost or proxy cost, condition, estimated useful life and insurance and replacement values. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

The council has no Public Works Loan Board (PWLB) loans.

The council has no long-term investments.



## **I. BANK AND CASH**

### **Internal audit requirement**

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

### **Audit findings**

Financial Regulation 2.2 states 'On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman or a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank 5 statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council [Finance Committee].'

Bank reconciliations are completed monthly and presented to council at every meeting for review. I reviewed the reconciliations presented for the interim audit and was able to confirm the balances to the bank statements and found no errors.

I noted that the reconciliation and bank statement have been signed by the chairman in accordance with the Financial Regulations.

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**

Testing to be conducted at final audit.

## **K. LIMITED ASSURANCE REVIEW**

### **Internal audit requirement**

*IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")*

### **Audit findings**

The council did not certify itself exempt in 2022/23 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**

Testing to be conducted at final audit.

**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**

Inspection – key dates	2022/23 Actual
Date AGAR signed by council	17 May 2023
Date inspection notice issued	31 May 2023
Inspection period begins	5 June 2023
Inspection period ends	14 July 2023
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2022/23, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

**N: PUBLICATION REQUIREMENTS****Internal audit requirement**

*The authority has complied with the publication requirements for 2022/23. 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.*

**Audit findings**

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of audit and External Auditor Report and I was able to confirm that the publication requirements for 2022/23 have been met.

**O. TRUSTEESHIP****Internal audit requirement**

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

**Audit findings**

The council is the trustee of the Village Hall (charity number 305292) and Kings George's Field, Plumpton Green (charity commission number 1070459).

I reviewed the information on the Charity Commission website, which shows all reporting is up to date and the council is correctly listed as the trustee.

**Achievement of control assertions at interim audit date**

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

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	√		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	√		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	√		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	√		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	√		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			√
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	√		
H	Asset and investments registers were complete and accurate and properly maintained.	√		
I	Periodic bank account reconciliations were properly carried out during the year.	√		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	√		
K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 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 (2022-23) 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 2022/23 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

*m. webber*

**Michelle Webber**  
For Mulberry & Co

**Interim Audit - Points Carried Forward**

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	<b>I would recommend that the level is increase to £1,000 for extreme risk expenditure for the clerk.</b>	

### **Clerk Report – Dec 2023**

- Tennis Club lease ended up at Surrey Hill Solicitors – a few missing signatures on the plans – Clerk is arranging.
- Network Rail failed to turn up on the 27<sup>th</sup> Clerk to rearrange
- Meeting dates set and will be distributed to all members
- Account closure forms from Barclays have been completed and will be signed and sent. Barclays had closed one of the accounts and forwarded a cheque to Clerks old address even though Clerk had advised 6 months ago of address change!
- PPC PAV cap account has been closed by Barclays and they sent the balance cheque by post to my old home address (they had been told of the updated details). Have spoken to the new owners to look out for it. If not here within a week then I will contact Barclays to reissue.
- Annual playpark inspection just received – to go through at the Jan meeting.
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