

Lyminge Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 30/09/2024		
	Cash in Hand 01/04/2024		81,691.16
	ADD		
	Receipts 01/04/2024 - 30/09/2024		164,697.63
			246,388.79
	SUBTRACT		
	Payments 01/04/2024 - 30/09/2024		50,380.79
	Cash in Hand 30/09/2024 (per Cash Book)		196,008.00
B	Cash in hand per Bank Statements		
	Petty Cash 30/09/2024	0.00	
	Unity Trust current (20419105) 30/09/2024	1,652.18	
	Unity Trust savings (20419189) 30/09/2024	194,355.82	
			196,008.00
	Less unrepresented payments		
			196,008.00
	Plus unrepresented receipts		
	Adjusted Bank Balance		196,008.00
	A = B Checks out OK		

Lyminge Parish Council
RECONCILIATION - Unity Trust current (20419105) 30-09-2024

From Accounts	£1,652.18
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Payments not cashed	Add
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Receipts not entered	Subtract
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Statement should be	£1,652.18
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Lyminge Parish Council
RECONCILIATION - Unity Trust savings (20419189) 30-09-2024

From Accounts	£194,355.82
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Payments not cashed	Add
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Receipts not entered	Subtract
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Statement should be	£194,355.82
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Lyminge Parish Council

30 September 2024 (2024 - 2025)

PAYMENTS LIST

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
69	Sundries	10/09/2024		Unity Trust current (		Staff costs	HMRC	X	641.35		641.35
70	Meeting costs	10/09/2024		Unity Trust current (		Room hire	Lyminge Methodist Church	X	40.00		40.00
72	Training	10/09/2024		Unity Trust current (		Training costs	Kent Association of Local C	S	70.00	14.00	84.00
73	Training	10/09/2024		Unity Trust current (		Training costs	Kent Association of Local C	S	70.00	14.00	84.00
74	Subscriptions	10/09/2024		Unity Trust current (		Scribe	Scribe	S	91.00	18.20	109.20
71	Maintenance and groundworks	10/09/2024		Unity Trust current (		Grounds Maintenance	Harmer and Sons	S	356.00	71.20	427.20
75	Clerk's mobile	17/09/2024		Unity Trust current (		O2	O2	S	54.05	10.81	64.86
76	Subscriptions	18/09/2024		Unity Trust current (		Unity Bank service charge	Unity Bank	X	20.80		20.80
77	Subscriptions	24/09/2024		Unity Trust current (		Unity Bank service charge	Unity Bank	X	-20.80		-20.80
78	Salaries	26/09/2024		Unity Trust current (		Salary payment	LPC employee 1	X	980.59		980.59
79	Salaries	26/09/2024		Unity Trust current (		Salary payment	LPC employee 3	X	1,428.07		1,428.07
81	Insurance	30/09/2024		Unity Trust current (		Annual Insurance cost	Gallagher	X	1,518.38		1,518.38
82	Meeting costs	30/09/2024		Unity Trust current (		Room hire	Etchinghill Village Hall	X	60.00		60.00
80	Subscriptions	30/09/2024		Unity Trust current (		Unity Bank service charge	Unity Bank	X	18.00		18.00
83	Maintenance and groundworks	30/09/2024		Unity Trust current (		Grounds Maintenance	Harmer and Sons	S	362.00	72.40	434.40
Total									5,689.44	200.61	5,890.05

Lyminge Parish Council
RECEIPTS LIST

8 October 2024 (2024 - 2025)

Vouche	Code	Date	Minute	Bank	Receipt No	Description	Supplier	VAT Type	Net	VAT	Total
4	CIL	06/09/2024		Unity Trust current (		April 2024 CIL / Interest	Folkestone and Hythe Distr	X	9,491.75		9,491.75
4	Interests	06/09/2024		Unity Trust current (		April 2024 CIL / Interest	Folkestone and Hythe Distr	X	1,087.95		1,087.95
5	Precept	16/09/2024		Unity Trust current (		Precept	Folkestone and Hythe Distr	X	76,174.50		76,174.50
6	Interests	30/09/2024		Unity Trust savings (		Credit interest	Unity Bank	X	878.64		878.64
Total									87,632.84		87,632.84

Lyminge Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

8 October 2024 (2024 - 2025)

Payments

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Salaries				40,000.00	14,699.85	25,300.15	25,300.15 (63%)
2	Employer pension				1,000.00	242.40	757.60	757.60 (75%)
3	Clerk's mobile				630.00	324.30	305.70	305.70 (48%)
4	WFH allowance				624.00		624.00	624.00 (100%)
5	Expenses				1,375.00	586.09	788.91	788.91 (57%)
6	Insurance				1,200.00	1,518.38	-318.38	-318.38 (-26%)
7	Meeting costs				500.00	255.00	245.00	245.00 (49%)
8	Newsletter/advertising				2,000.00	1,440.00	560.00	560.00 (28%)
9	Sundries				650.00	3,741.98	-3,091.98	-3,091.98 (-475%)
10	Bin emptying				900.00	149.64	750.36	750.36 (83%)
11	Training				2,000.00	501.12	1,498.88	1,498.88 (74%)
12	Website				700.00	523.01	176.99	176.99 (25%)
13	Audit				600.00	910.00	-310.00	-310.00 (-51%)
14	Subscriptions				1,100.00	3,918.79	-2,818.79	-2,818.79 (-256%)
15	Health and Safety inspections				1,000.00	947.80	52.20	52.20 (5%)
16	Grants and donations				7,600.00	4,000.00	3,600.00	3,600.00 (47%)
17	Chair's allowance				150.00		150.00	150.00 (100%)
18	Maintenance and groundworks				14,520.00	2,145.33	12,374.67	12,374.67 (85%)
19	Repairs and replacements				13,000.00		13,000.00	13,000.00 (100%)
20	Small scale environmental projec				5,000.00		5,000.00	5,000.00 (100%)
21	Election							(N/A)
22	Neighbourhood Plan				10,000.00	11,244.30	-1,244.30	-1,244.30 (-12%)
23	Public realm improvements				10,000.00		10,000.00	10,000.00 (100%)
24	Future projects				45,000.00	903.00	44,097.00	44,097.00 (97%)
30	Legal fees					499.17	-499.17	-499.17 (N/A)
SUB TOTAL					159,549.00	48,550.16	110,998.84	110,998.84 (69%)

Precept

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
29	Precept	152,349.00	152,349.00					(0%)
SUB TOTAL		152,349.00	152,349.00					(0%)

Receipts

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
25	Interests	100.00	2,806.88	2,706.88				2,706.88 (2706%)
26	Allotments	100.00		-100.00				-100.00 (-100%)
27	Grants for Neighbourhood Plan	10,000.00		-10,000.00				-10,000.00 (-100%)
28	Jubilee Field hire	100.00		-100.00				-100.00 (-100%)
31	Rent payment		50.00	50.00				50.00 (N/A)
32	CIL		9,491.75	9,491.75				9,491.75 (N/A)
SUB TOTAL		10,300.00	12,348.63	2,048.63				2,048.63 (19%)

Lyminge Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

8 October 2024 (2024 - 2025)

Summary

NET TOTAL	162,649.00	164,697.63	2,048.63	159,549.00	48,550.16	110,998.84	113,047.47 (35%)
V.A.T.					1,830.63		
GROSS TOTAL		164,697.63			50,380.79		

Item 5 - Finance and Administration:

Banking:

I have input our monthly costs in the left column. I have rounded these up and also included VAT so this figure is inflated compared to reality, this has been done to give us some wiggle room in case prices change or if there are unexpected costs. Better to inflate than deflate and be left short.

Our monthly figures amount to £5498 this figure contains rounded numbers already but I have then further rounded it up to £6000.

£6000 for 6 months gives a figure of £36,000.

In the right column I have compiled our annual costs, these have all been paid for the year already other than the E A (External Auditor) who will invoice us once we receive their audit.

These figures have also been rounded up substantially.

Total annual expenditure is £7850 (this is annual expenditure in relation to occasional or one off payments, not the council's overall expenditure).

I have excluded the annual expenditure from these calculations as they will not occur in the next 6 months and therefore will occur outside of this tax year.

Moving down the page to current balances I have put in bold the current balances of our savings and current Unity accounts (rounded down).

I have then (to the right) shown the balance in the savings account after certain expenditure and the breakdown of costs/receipts below.

As you can see, we will receive the second half of our precept this month which will increase our funds by just over £76,000. This brings our total savings account amount to £189k. Minus the £69k for the park gives us £120k.

If we put £85k into a savings account locked away for a year we would still have £35,000 in our savings account and £9000 in our current account, giving us a total of £44,000. Well above the inflated expected expenditure.

I have included £80,000 and £70,000 on the document however I do think we could comfortably lock away £85k into a savings account for a year.

Bank (All FSCS protected)	Rates	Access
Buckinghamshire Building Society	3.80% 2.60% 2.75% 3.40%	Instant 95 days notice 30 days notice 120 days notice
Redwood	4.10% 4.75% 5.05%	35 days notice 95 days notice 1 year notice
Natwest	1.46%-1.90% 3.25% 3.75%	Instant 35 days notice 95 days notice
Charity	3.11% - 3.30% 3.14% - 3.33% 4.51% 4.06%	40 days notice 100 days notice 1 year notice 3 years notice

Monthly costs		Annual costs		Approx time of year
Wages	3000	FHDC	3000	
HMRC	1000	Newsletter	1200	
O2	70	ROSPA	800	August
Scribe	110	Hopkins	600	
Vision	100	ICO	50	
Harmers	1000	SLCC	300	
Room hire	200	I A	400	Mar/May
Bank charges	18	E A	1000	Sept/Oct
		Payroll	500	
Total	5498	Total	7850	
Rounded up	6000			
Six months expenditure	36000			

Current balances

			Meriden	New	New
		Precept	Park	account	account
				£80,000	£70,000
Savings	113000	189000	120000	40000	50000
Current	9000				

Financial forecast

Precept £76,000
SEPTEMBER

Meriden Park £79,000
OCTOBER £10,000 Donation from Paul Tory Foundation
£9,000 CIL
£60,000 PC funds
Total PC cost £69,000

LYMINGE PARISH COUNCIL

ANNUAL INTERNAL AUDIT REPORT 2023-24 supplement

I have answered “No” to questions C and M on the Annual Internal Audit Report 2023-24 in respect of Lyminge Parish Council.

Explanations for these answers are set out below.

C Risk Assessment

I was unable to find and from enquiry established that the Council has not carried out a risk assessment during 2023-24.

M Public Rights

I have been unable to establish whether the Council complied correctly with the requirements in respect of public rights during the summer of 2023. While the external auditor is apparently satisfied that the Council has complied correctly:

public rights dates for 2022-23 are not minuted,
any notice is not on the website and
a print copy is unavailable.

Lack of evidence to support a “yes” answer obliges me to enter “no” for question M

Lionel Robbins
Independent Internal Auditor
30 June 2024

LYMINGE PARISH COUNCIL

INTERNAL AUDIT REPORT 2023-24

I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council's records for 2023-24 and have been able to complete the Annual Internal Audit Report (AIAR) for the 2023-24 Annual Return.

Members should be aware that the audit tests that I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Parish Council's internal control procedures.

As a result of my audit I was able to answer 'YES' to most of the relevant questions contained in the AIAR. I have answered "No" to questions C and M on the AIAR for the reasons set out in my Supplementary report.

I would like to take this opportunity to thank the RFO for the assistance given to me in the conduct of the audit that took place on 10,12 and 19 June 2024.

PREVIOUS AUDITS:

External Audit Certificate 2022-23:

Mazars issued their certificate and report on 29 September 2023. The report includes qualifications and comments. Their completion letter included a Minor Scope for Improvement item in respect of the Accounting Statement.

I have been unable to find a minute indicating that the Council has considered Mazars' report. The Accounts & Audit Regulations set out that all reports from the auditor must be considered by the Council (not a committee) as soon as practicable following receipt.

I reported last year about failure to consider the external audit report from 2021-22. That report was taken to the meeting on 26 June 2023 but the minutes do not indicate any action to be taken about any of the issues in it.

Mazars have included failure to address audit reports as one of the qualification issues in their 29 September 2023 report. There is a possibility that for 2023-24 Mazars will issue a Report in the Public Interest which will cost the Council and comes with its own conditions such as a compulsory meeting held specifically to address the Public Interest Report.

Internal Audit 2022-23:

I reported that the Council did not specify its precept for 2023-24. For 2024-25 the Council has again not specified its precept. I reiterate per s41 Local Government Finance Act 1992 "the precept must be stated as an amount payable by the billing authority." Moreover, as the minute refers only to adoption of the budget as recommended by the Finance & Administration Committee without attaching the budget document to the minutes the decision says nothing about the precept. This is a problem because the precept is determined by the budget per s49A and s41 Local Government Finance Act 1992. For the future the Council should resolve both the budget and precept, include the approved budget in the minutes (or as an appendix) and properly state the precept per s41.

FINDINGS THIS VISIT:

During the audit I carried out sufficient work to enable me to complete the Annual Internal Audit Report. I concentrated on the trail from the annual accounting statement back to the receipts & payments A/c and bank statements while testing transactions to invoices or other supporting

LYMINGE PARISH COUNCIL

INTERNAL AUDIT REPORT 2023-24

documentation. I have also reviewed the Council's minutes for compliance with legal obligations, its general functioning and for mutual consistency with the accounts.

I found the financial records to be accurate and up to date.

I was unable to find reviews of Internal Control and Risk Assessment which are required annually (refer Reg 6 Accounts & Audit Regulations 2015 for Internal Control, noting that risk assessment is part of internal control).

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
30 June 2024

Annual Internal Audit Report 2023/24

LYMINGE PARISH COUNCIL

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ NONE
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

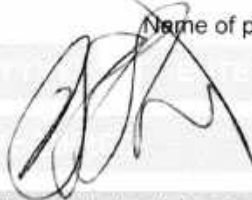
Date(s) internal audit undertaken

10/06/2024 12/06/2024 19/06/2024

Name of person who carried out the internal audit

LIONEL ROBINSON

Signature of person who carried out the internal audit



Date

19/06/2024

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

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

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

LYMINGE PARISH COUNCIL

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

	Agreed		"Yes" means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.		✓	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.		✓	responded to matters brought to its attention by internal and external audit.
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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:

15.06.2024

and recorded as minute reference:

06.02.2

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

Chair



Clerk



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Section 2 – Accounting Statements 2023/24 for


LYMINGE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	76,608	1,079	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	88,033	107,495	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	98,983	19,861	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	23,767	12,966	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	238,778	33,778	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,079	81,691	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	1,079	81,691	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	CS 134,811 278,881	278,881	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

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



Date

08/06/2024

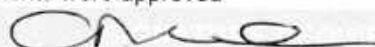
I confirm that these Accounting Statements were approved by this authority on this date:

15/06/2024

as recorded in minute reference:

06.02.3

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



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

In respect of

Lyminge Parish Council

1 Respective responsibilities of the auditor and the authority

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

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

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

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

2 External auditor’s limited assurance opinion 2023/24

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

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

See separate report.

3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

Not applicable.

External Auditor Name

Forvis Mazars LLP, Newcastle upon Tyne, NE1 1DF

External Auditor Signature

Forvis Mazars LLP

Date

19 September 2024



Lyminge Parish Council

External Auditor Continuation Report
2023/2024

**forvis
mazars**

Introduction

This page is part of Section 3 – External Audit Report 2023/2024

The following matters have been raised to draw items to the attention of Lyminge Parish Council. These matters came to the attention of Forvis Mazars LLP during the review of the Annual Governance and Accountability Report (AGAR) for the year ended 31 March 2024. This report must be presented alongside the AGAR to a full meeting of the smaller authority for review.

The review of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

On the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met.

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

In undertaking the review of the 2023/24 Annual Governance and Accountability Return it came to our attention that in 2024 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to provide electors with a period of 30 working days including the first 10 working days of July, to inspect the accounts. The Council should ensure that in 2024/25 they comply with the Regulations and respond 'No' relevant assertion 4 in its Annual Governance Statement as the assertion is retrospective and refers to compliance during the relevant financial year rather than in respect of it.

In undertaking the review of the 2023/24 Annual and Accountability Return (AGAR) it came to our attention that the Council had not maintained an adequate system of internal control during the period. The Council correctly answered 'No' to the relevant assertion in the 2023/24 Annual Governance Statement. The Council should review their arrangements for ensuring an effective internal control system is in place during 2024/25 and should tick the relevant assertion as 'No' where this is not the case.

In undertaking the review of the 2023/24 Annual and Accountability Return (AGAR) it came to our attention that the Council had not carried out a risk assessment and taken appropriate steps to manage risks. The Council correctly answered 'No' to the relevant assertion in the 2023/24 Annual Governance Statement. In future, the Council should ensure that it has conducted a risk assessment and introduces internal controls to ensure that risks are effectively managed.

In undertaking the review of the 2023/24 Annual and Accountability Return (AGAR) it came to our attention that Council has not fully implemented recommendations made in 2022/23 internal and / or external audit reports. The Council has correctly answered 'No' to the relevant assertion in the 2023/24 Annual Governance Statement. In future, the Council should ensure that appropriate action in response to audit recommendations is taken within a reasonable time.

We were required to return the Annual Governance and Accountability Return to enable the Council to correct the following:

- Fixed assets in 22/23 at Box 9 was initially incorrect because the entry was not adjusted for acquisitions and disposals during the year.

In future the Council should ensure that the Annual Governance and Accountability Return is accurate and complete.

No other matters came to our attention.

For and on behalf of Forvis Mazars LLP

Date: 19 September 2024

Quarter Two: Financial Report

We have now reached the end of quarter two and given that there are only four quarters, this is an optimum time to look back at the last six months income and expenditure and forward to the next six months.

This report will highlight the council's financial position and recommend virements¹ to be made.

Cost code	Note
1. Salaries	We have currently spent £14,699.85 of a £40,000 budget. We have an approximate remaining spend of £17,763.72. This is within budget and leaves us a surplus of around £7500.
6. Insurance	Our insurance renewal came in at £1518.38 and the budget was £1200. We will need to ensure that we allow a higher cost for the 25/26 budget.
8. Newsletter/Advertising	We have a current spend of £1,440 in a £2,000 budget. We have already paid our newsletter costs in full and this will likely come in under budget.
9. Sundries	This cost code has presently been used to house HMRC payments and is therefore massively over budget. The budget is £650 and is currently at £3,741.98.

Recommended cost centre/code creation:

Cost centres:

- Administration: This would house codes such as salaries, mobile, WFH allowance, expenses etc - all codes relating to the administrative side of the council.
- Functions: This would house codes relating to the council's functions i.e Bin emptying, audit, H&S inspections
- Asset maintenance: This would house codes such as: Maintenance and groundworks, repairs and replacement etc

Cost codes:

- Staff costs: This would house all costs relating to staff i.e HMRC payments,
- Grounds Maintenance Annual Contract (to be added next year)
- Grounds Maintenance Other (to be added next year)
- Community events and engagement

¹ Virement is the term for moving funds from one cost code to another.

I would also recommend removing vague cost codes such as 'future projects' and instead have cost codes that are not overly specific and therefore restrictive but much more clear and transparent to members of the public.

Recommended virements:

Cost code FROM	Cost code TO	Amount to move & notes
8 - Newsletter/Advertising	6 - Insurance	£318.38 - This would bring our insurance budget in line and we would have £241.62 remaining in our advertising budget.
24 - Future projects	# - Community engagement and events	£5000 - This would bring the future projects code down to £45,000 and we would reassign the £903 expenditure to the new code.
24 - Future projects	19 - Repairs and replacement	£35,000 - This would bring the R&R code up to £48,000.
32 - CIL	19 - Repairs and replacement	£9,491.75 - This would bring the R&R code up to £57,491.75
25 - Interests	19 - Repairs and replacement	£1,449.57 - This brings the R&R code to £58,941.32
23 - Public realm improvements	19 - Repairs and replacement	£10,000 - This brings the R&R code to £68,941.32. These virements would make up the cost of the Meriden Park refurbishment (not including the donation of £10,000)
1 - Salaries	# - Staff costs	£5000
18 - Maintenance and groundworks	30 - Legal fees	£499.17
25 - Interests	13 - Audit	£478.67

As previously discussed, we will come in 'under' budget this year, not for lack of ideas but lack of personnel resources available to achieve the council's aims. This gives the opportunity to put surplus funds into savings to generate interest on those funds. This time allows the council to put together an action plan on how to achieve its aims and spend the finances appropriately.

	BUDGET	ACTUAL	REMAINING	NEW BUDGET
1 Salaries	40000	14699.85	25300.15	35000
2 Pension	1000	242.4	757.6	1000
3 Mobile	630	324.3	305.7	630
4 WFH	624		624	624
5 Expenses	1375	586.09	788.91	1375
6 Insurance	1200	1518.38	-318.38	1518.38
7 Meeting costs	500	255	245	500
8 Advertising	2000	1440	560	1758.38
			This code's new actual	
9 Sundries	650	3741.98	-3091.98	would be 673.38
10 Bin emptying	900	149.64	750.36	900
11 Training	2000	501.12	1498.88	2000
12 Website	700	523.01	176.99	700
				Would still need additional
13 Audit	600	910	-310	1078.67 virements for 23/24 EA
14 Subscriptions	1100	3918.79	-2818.79	1100
15 H&S Inspections	1000	947.8	52.2	1000
16 Grants	7600	4000	3600	7600
17 Chairs Allowance	150		150	150
18 Maintenance and Groundworks	14520	2145.33	12374.67	14020.83
19 Repairs and Replacements	13000		13000	68941.32
20 Small scale enviro projects	5000		5000	5000
21 Election			0	0
22 NHP	10000	11244.3	-1244.3	10000
23 Public realm improvements	10000		10000	0
24 Future projects	45000	903	44097	5000
30 Legal fees		499.17	-499.17	499.17
NEW Community Engagement & Events	5000	903	4097	5000 5000 from Future projects
NEW Staff costs	5000	3068.6	1931.4	5000 5000 from salaries
29 Precept	152349	152349		
25 Interests	100	1928.24	1828.24	Transfer £1449.57 to 19 - R&R and ££478.67 to 13 Audit
26 Allotments	100		-100	
27 Grants for NHP	10000		-10000	
28 Jubilee Field hire	100		-100	
31 Rent		50	50	
32 CIL		9491.75	9491.75	



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INVOICE TO

Lyminge Parish
Council

DATE
03/09/2024

PLEASE PAY
£432.00

DUE DATE
03/10/2024

DATE	SERVICE	QTY	RATE	VAT	AMOUNT
20/08/2024	Bespoke Councillor Training	1	360.00	S	360.00
SUBTOTAL					360.00
VAT TOTAL					72.00
TOTAL					432.00

TOTAL DUE **£432.00**

THANK YOU.

TAX SUMMARY

RATE	TAX	NET
VAT @ 20%	72.00	360.00

Please make cheques payable to "KALC", or direct credit to:

Metro Bank
Sort Code: 23-05-80
Account Number: 33633408

Item 6 - Scheme of Delegation

What is a Scheme of Delegation?

Schemes of Delegation are set out in the Local Government Act 1972 S.101 and says

“a local authority may arrange for the discharge of any of their functions—

(a) by a committee, a sub-committee or an officer of the authority; or

(b) by any other local authority”

This isn't new to the council and is the authority we use currently to allow committees to discharge the council's functions and some delegation to the Clerk. However, a formal Scheme of Delegation should be drawn up and displayed clearly on the website so there is full transparency regarding delegation at Lyminge Parish Council. Delegation to the Clerk is important in the role as Proper Officer and I have linked some examples of this from other councils. This allows the Clerk to carry out the council's functions without needing to convene a meeting. This is particularly important in emergency situations and for the general day-to-day administration of the council.

https://www.fradleyparishcouncil.gov.uk/_UserFiles/Files/Documents/Scheme%20of%20Delegation%20to%20the%20Clerk%20-%20May%202023.pdf

<https://aylesfordparishcouncil.org.uk/uploads/S101%20Delegation%20of%20Powers/S101%20Delegated%20Authority.pdf>

<https://www.hackletonparishcouncil.gov.uk/uploads/scheme-of-delegation.pdf>

<https://www.greataalne-pc.gov.uk/doc/211029/name/Approved%20Scheme%20of%20Delegation%2025122.pdf>

Item 7 - Personnel

The personnel committee is recommending that an additional member of staff be taken on. Full Council approval is required for seeking an additional member of staff, the job description/advert and the pay.

Following the departure of the RFO, the Clerk is currently absorbing the RFO responsibilities. Following discussion with the Clerk it was suggested that the RFO hours are available as overtime if required however the Clerk would aim to stick to the 25 hours she is contracted to complete. Having up to 6 hours per week overtime approved allows the Clerk additional hours for periods where the Clerk and RFO roles cannot be fulfilled within 25 hours.

Item 8 - Grant requests

1. Rhodes Minnis Village Hall Committee - £320 towards a cost of £640 for repainting the Village Hall
2. We are Beams - £500 towards a cost of £1474 for a Cygnet Parenting Programme for families with ASD children.

Item 9 - Information

Topic	Update	Next steps
Meriden Park	Works will begin on Meriden Park this month and take up to 8 weeks to complete.	N/A
Rhodes Minnis play park refurbishment	A meeting took place on October 2nd in Rhodes Minnis Methodist Church and was attended by 13 adults and 4 children.	The community group are compiling ideas for the refurbishment to be costed out and brought to council in November.
Community Engagement and Events Committee	The committee has resolved to organise a 'best dressed' event for the parish.	Further information will be mentioned during the meeting and the event will be advertised to the parish.
BT Voice switch over	The Clerk has taken some training in this and hopes to organise a parish event to provide information on the BT Switch over - this will include updates in the newsletter and social media.	Organise an event in the parish and spread the word about the switch over.
FHDC Call for sites	FHDC have opened up their call for sites which will run from 07.10.24 until 18.11.24 and welcomes land nominations to be used for: <ul style="list-style-type: none">- Housing- Employment- Leisure- Community- Open Space	Consider any council action to be taken.
Lyminge Village Hall	LPC has officially taken	Feature on upcoming

	on LVH and now we will need to consider how it will be run.	agenda.
Neighbourhood Plan	We have been awarded a grant of £4375 towards our NHP.	N/A