



Paper prepared by: Clerk to the Parish Council for noting and approval at Parish Council Meeting of: 10.05.23

Agenda Item PC 05.23.10

- c) Councillors to consider the Clerk's paper on Committee Structure and consider amendments and/or nominations to the vacant positions on each committee
- d) Councillors consider the Clerk's paper on Parish Council Representation on outside bodies
- e) Councillors to consider nominations to the Parish Appointed Positions

Proposals:

PC 05.23.10 (c) Councillors to review positions outlined below and confirm the following:

- A) Any changes to the Committee, Sub-Committee & Working Group structure
- B) Nominations to come forward for the agreed Committees, Sub-Committees & Working Groups

What	Committee/Sub-Committee/Working Group or Rep	Chair	Current Membership	Meeting schedule
Finance	Committee	Eric Osben	Alastair McCraw Lesley Cherry Mal Bridgeman RFO/Clerk (non-voting)	Monthly
Planning	Committee	Mal Bridgeman	Eric Osben Chris Couchman Lesley Cherry	Monthly
Legal	Sub-Committee	Mal Bridgeman	Alastair McCraw VACANCY VACANCY	Ad hoc
Recreation, Footpaths & Services	Sub-Committee	Jackie Heywood	Chris Couchman Lesley Cherry Eric Osben	Ad hoc
Community Emergency Planning	Representative		Chris Couchman	Ad hoc

PC 05.23.10 (d) Councillors to review Parish Council Representation on outside bodies and confirm the following:

- A) Any changes to representation on outside bodies
- B) Nominations to come forward for vacant positions

Appointment	Current Nominees	Meeting Schedule
VH Management Committee	Jackie Heywood Eric Osben	Monthly
Safer Neighbourhood Team	VACANCY	Bi-monthly
Brantham Leisure Centre	Mal Bridgeman	Monthly
SALC (attends quarterly forums)	VACANCY	Quarterly forums

PC 05.23.10 (e) Councillors to review nominations to Parish Council Positions and confirm the following:

- A) Any changes to Parish Council Positions**
- B) Nominations to come forward for vacant positions**

Appointment	Current Nominee
Bank Signatories	Alastair McCraw Eric Osben VACANCY
Internal Control Officer (undertakes bank reconciliations with RFO)	Eric Osben

The integrity of the Council's finances is to be protected by two of the three signatories checking and reviewing the invoices for payment for which they will have seen an original copy.

Within the Council's Financial Regulations (4.1) – expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget or where prior approval has been given for such expenditure to be incurred (i.e. under contractual agreements)

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 Chair. Invoices will only be processed for payment by the Parish Clerk once she is satisfied that the payment sums match the invoices produced.

Accounts submitted for payment – Current Account

Payee	Detail	Method	NETT	VAT	TOTAL
D. Childs	Grounds Maintenance inv. 1570 & 1594	CHQ – 003471	465.00		465.00
C. Couchman	Refund for CEP folders	CHQ – 003472	14.98	3.00	17.98
SALC	Membership subscription 2023-24	CHQ - 003473	808.20		808.20

Presented by:..... Sarah Keys, Responsible Finance Officer

Countersigned by:..... Chair to the Parish Council

All payments authorised under The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012

Note: Council resolved at the 2019 Annual Meeting that it met the eligibility conditions, and this continues right through until the next relevant annual meeting which will be May 2023. This is regardless of whether the Council continues to meet those conditions for the duration, (para 7.12 of the Explanatory Memorandum to The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 refers.

The integrity of the Council's finances is to be protected by two of the four signatories checking and reviewing the invoices for payment for which they will have seen a copy.

The authority is to be determined by; * the council for all items over £800; * the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £800. 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.

Accounts Paid since 05 April 2023

Payee	Detail	Method	NETT	VAT	TOTAL
S. Keys	April Salary	BACS	1480.82		1480.82
S.Keys	Office Allowance	BACS	20.00		20.00
T. Bird	Litter picker salary	BACS	270.83		270.83
P. Wainwright	Litter picker salary	BACS	225.47		225.47
Microsoft	Monthly Subscription Charges	DD	7.90	1.58	9.48
NEST	Clerk's Pension	DC	84.75		84.75
Brantham Leisure Centre	Grounds Maintenance payment	BACS	332.00		332.00
Brantham Village Hall	Support for running costs	BACS	250.00		250.00

Items paid following authorisation at meeting of 05 April 2023

Payee	Detail	Method	NETT	VAT	TOTAL
HMRC	P30, Q4	CHQ – 003464	1261.11		1261.11
SALC	6 months payroll service	CHQ – 003465	96.00	19.20	115.20
Brantham Village Hall	Hall Hire, inv. 897	CHQ – 003466	48.00		48.00
Business Services at CAS	VH Insurance 2023-24	CHQ – 003467	2159.68		2159.68
Business Services at CAS	Leisure Centre insurance 2023-24	CHQ – 003468	1949.73		1949.73
Parochial Church Council East Bergholt	First Aid Training	CHQ – 003469	160.00		160.00
Brantham Leisure Centre	Donation for King's Coronation event	CHQ – 003470	2000.00		2000.00

Presented by:..... **Sarah Keys, Responsible Finance Officer**

Countersigned by:..... **Chair to the Parish Council**

All payments authorised under The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012

Note: Council resolved at the 2019 Annual Meeting that it met the eligibility conditions, and this continues right through until the next relevant annual meeting which will be May 2023. This is regardless of whether the Council continues to meet those conditions for the duration, (para 7.12 of the Explanatory Memorandum to The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 refers.

Who	Detail	Method	Amount
Babergh District Council	Precept 1 of 2	BACS	28,790.50
Babergh District Council	CIL April 2023	BACS	53,848.41
Lloyds Bank	Bank Interest	DEP	59.07
BMCIC	Quarterly Rent	BACS	412.50

Presented by:..... **Sarah Keys, Responsible Finance Officer**

Countersigned by:..... **Chair to the Parish Council**

Brantham 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 31/03/2023		
	Cash in Hand 01/04/2022		119,266.83
	ADD Receipts 01/04/2022 - 31/03/2023		90,501.33
	SUBTRACT Payments 01/04/2022 - 31/03/2023		111,327.54
	Cash in Hand 31/03/2023 (per Cash Book)		98,440.62
B	Cash in hand per Bank Statements		
	Petty Cash 31/03/2023	0.00	
	Salaries Account 31/03/2023	6.42	
	Deposit Account 31/03/2023	93,533.20	
	Current Account 31/03/2023	5,001.00	
			98,540.62
	Less unrepresented payments		100.00
			98,440.62
	Plus unrepresented receipts		
	Adjusted Bank Balance		98,440.62
	A = B Checks out OK		



CIL SPENDING REVIEW – April 2023 for the year ending 31 March 2024

Neighbourhood CIL is governed by the CIL Regulations and the rate at which it is paid is set out in national legislation. For those Parish Councils with a made Neighbourhood Plan it is 25% (with no CAP0 and for Parishes where there is no made Neighbourhood Plan it is 15% subject to a cap which is set out nationally (in legislation). *The cap is worked out at £100 index linked per occupied property within the parish. The cap rate is set for the year and changes on the 1st January each year.*

1. CIL Resources available

CIL funding currently stands at:

Financial Year	Income	Expenditure	CIL running Total	Timescales
2018-19	£2556.87		£2556.87	16.10.23
2019-20	£104.01 £3258.75		£5919.63	03.04.24 19.10.24
2020-21	£3,258.67 £2,681.48		£11,859.78	03.04.25 09.10.25
2021-22			£11,859.78	
2022-23	£9,734.69 £7,747.54	£10,123.64	£19,218.37	07.04.27 12.10.27
2023-24	£53,848.41		£73,066.78	14.04.28
Committed		£18,074.10	£54,992.68	Balance after committed funds
Totals	£83,190.42	£28,197.74		

2. Projects completed as bids against the Neighbourhood CIL Pot

The following projects having been previously approved as valid projects for the Neighbourhood CIL pot are now completed with monies being fully paid out

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Start date	Current Position
Lower Playing Field Goal Posts	None	Approx. £10,000	None	£10,123.64	June 2023	Completed

3. Projects identified as potential bids against the Neighbourhood CIL Pot

The following projects have been identified as valid bids against the Neighbourhood CIL Pot, have approval and are awaiting completion with monies being fully allocated and therefore committed:

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Start date	Current Position
---------	--------	----------------	-----------------------------	------------------------------------	------------	------------------

Play area updates	None allocated	£25,000	Neighbourhood CIL (BDC)	£15,000	Once BDC CIL Funding approved	Funding request to BDC CIL underway
Play area signage	None	£3074.10	£0	£3074.10	May 2023	Underway

4. The following projects may be identified or submitted as potential discussion bids and will provide the basis for infrastructure spending as developments come online

Items highlighted in GRAY will be identified on an “as and when demand” as the parish continues to grow

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Additional consultation required	Further information
Village Hall	None allocated	Unknown	Neighbourhood CIL (BDC), bDC CIL Infrastructure pot and external funding	Unknown	Consultation with Brantham resident and PC needed	
Signage for cycleway to Manningtree	None Allocated	Unknown	SCC Locality Budget	£Unknown	PC Approval needed	
Crossing on A137	None allocated	£100,000	S106? / Locality funding	£unknown	Community Consultation needed	
Other major projects	None allocated	Unknown	To be determined		Subject to consultation	
New Grit Bins	On as an when basis			Neighbourhood CIL (Parish)		
New Waste Bins	On as and when basis			Neighbourhood CIL (Parish)		

Internal Audit Report for Brantham

for the period ending 31 March 2023

Clerk	Sarah Keys
RFO (if different)	-
Chairperson	Alastair McCraw
Precept	£53,728.00
Income	£90,501.33
Expenditure	£111,327.54
General reserves	£NIL
Earmarked reserves	£98,440.62
Audit type	Annual
Auditor name	Victoria Waples

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2022/23 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		Internal auditor commentary
Is the ledger maintained and up to date?	Yes	The Council uses the Scribe Accounting Financial Package which is a purpose-built accounting system for town and parish councils and is able to produce reports on an Income and Expenditure basis.
Is the cash book up to date and regularly verified?	Yes	Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance and the Responsible Financial Officer (RFO) has used the full suite of accounting and reporting tools associated with the package to produce clear financial management information to the Council on both a monthly and annual basis.
Is the arithmetic correct?	Yes	Spot checks were made and were found to be correct. Cash books are reconciled on a monthly basis. <i>Comment: The RFO shows best practise by ensuring, for further transparency and scrutiny, that all payments and receipts are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.</i>
Additional comments:		

Section 2 – Financial Regulation and Standing Orders The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		Internal auditor commentary
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Standing Orders, as seen on the Parish Council's website shows an adopted date of 25 th January 2023, are based on the latest model published

		by the National Association of Local Councils (2018) and contain the provisions of the Model Councillor Code of Conduct as adopted by the Council. The Standing Orders are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council. <i>Comment: Council is aware of the requirement to ensure that the SOs are fully tailored to the council and that in accordance with proper practices they need to be regularly reviewed, fit for purpose and adhered to.</i>
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations (FR), as seen on the Council's website show a review date of 25 th January 2023 and are based on the NALC Model Financial Regulations 2019 with provisions included as outlined under LTN 87 - Procurement – March 2022. <i>Comment: at the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</i>
Has the Council properly tailored the Financial Regulations?	Partly met	The Council's Financial Regulations have in part been tailored to the Parish Council. Recommendation: at the next annual review is advised to ensure that its Financial Regulations are tailored to the Council by completing the sections within the [square] brackets and ensuring that all values are appropriate to the Council in terms of procurement and budgets.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. This was reconfirmed by full Council at its meeting 4 th May 2022.
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls

The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.

Evidence		Internal auditor commentary
Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A further spot check of items paid via the Debit Card/Direct Debit system from the Council's Accounts was also cross checked against cashbook, bank statements and invoices. All were found to be in order. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved. <i>Comment: The Parish Council shows good practice by ensuring that Standing Order Payments and Direct Debits incurred for the month are submitted to full council in accordance with Council's Own Standing Orders and Financial Regulations.</i>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's contractual duties in relation to the employment of staff and associated costs. The Internal Control Statement details the procedure to be followed for such payments.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book and the reclaims for the periods 1 st April to 30 th November 2022 in the sum of £5,797.96 and 1 st December 2022 to 28 th February 2023 in the sum of £2,226.12 were seen and verified on the Council operated financial system. The year-end balance stands at £2,222.42.

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	Yes	The Internal Audit report for the year ending 31 st March 2022 confirms that the council has confirmed eligibility criteria to enable it to exercise the General Power of Competency and adopted the same at its meeting on 7 th May 2019.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	Council uses the discretionary power to do anything that an individual can do unless specifically prohibited by law.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no such loans.
Additional comments:		

Section 4 – Risk management The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Risk Register for the year under review was considered and adopted by the Finance Committee at its meeting of 8 th January 2023.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money. There is evidence that overall the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.

² Localism Act

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.82 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<p><i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i></p>	<p>Yes</p>	<p>Council has insurance in place under a specialist policy for local councils with Ansvar Insurance which shows core cover for the following: Public liability: £10million; Public/Products Liability: £10million and Fidelity Guarantee of £250thousand. Insurance cover is also in place for the Village Hall and the Club House buildings and contents under separate policies. <i>Comment: Council has followed recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May.</i></p> <p>During the year, being aware that it is the responsibility of the Council as a whole to satisfy itself that insurances are adequate and that all steps have been taken to mitigate and manage identified risks with appropriate insurance, annual reviews of the Council's insurance were undertaken prior to renewal. The minutes of 5th October 2022 evidence that such a review has been undertaken. <i>Comment: Council has ensured that it is able to demonstrate that it has reviewed the risks facing the Council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things).</i></p>
<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p>Yes</p>	<p>At the meeting of the Finance Committee of 8th January 2023, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015 confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.</p>
<p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</i></p>	<p>Yes</p>	<p>In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements at the meeting at which the independent internal auditor was appointed for the year under review.</p>
<p>Additional comments:</p>		

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Section 5 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
Verify that budget has been properly prepared and agreed	Partly met	<p>The Finance Committee, at its meeting of 26th January 2022, agreed to recommend for approval a revenue budget in the sum of £67,299 to be funded by the precept and known income streams. Whilst the minutes of the meeting state that the updated draft should be presented to the Council for agreement at the next meeting, it is unclear from the minutes of the Full Council that this recommendation was carried forward. The minutes of 9th February 2022 of the Council merely state that the Finance Committee had “Reviewed and approved the final version of the budget for 2022-23” & “o Reviewed and approved the BPC precept request for 2022-23”.</p> <p>Recommendation: Council should be aware that the preparation of the annual budget is one of the key statutory tasks to be undertaken by an authority and should ensure that it is full Council, not a committee, that considers, approves and adopts the budget for the coming year.</p> <p><i>Comment: for clarity and transparency Council is advised to ensure that the minutes show the actual figures being approved so that there is clarity on the budget, precept and implications for Band D Council Tax.</i></p>
Verify that the precept amount has been agreed in full Council and clearly minuted	Partly met	<p>As stated above, the Finance Committee at its meeting of 26th January 2022, approved a precept to be levied on Babergh District Council in the sum of £53,728. There is no corresponding recommendation that the precept being set was approved by full Council.</p> <p>Recommendation: Council should ensure that it is the full Authority, and not a committee, that has considered, approved and adopted the annual precept for the coming year.</p>
Regular reporting of expenditure and variances from budget	Yes	<p>A review of the budget including detailed income and expenditure position is reported to the Finance Committee in accordance with Council’s own Standing Orders. Evidence was seen of budget report to actual with committed expenditure and funds available breakdown. At the monthly</p>

		meetings, the RFO provides expenditure breakdown by heading to full Council which ensures detailed information is received for currently funded projects.
<i>Reserves held – general and earmarked⁶</i>	Yes	The Council, as at year-end had overall reserves totalling £98,440.62 of which £19,218 were Restricted Reserves (CIL) with the balance being Earmarked Reserves. <i>Comment: in accordance with the recommendation made in the internal audit report for the year ending 31st March 2022, Council adopted a General Reserves Policy which would assist Council in determining the level of reserves that are appropriate to the Council given its size, situations, risks and budget thereby ensuring that an adopted level is maintained.</i>
Additional comments: in the main, Council has followed the recommended key stages as to the budgetary process for the year: decide the form and level of detail of the budget; review the current year budget and spending; determine the cost of spending plans; assess levels of income; bring together spending and income plans; provide for contingencies and consider the need for reserves; approve the budget; confirm the precept or rates and special levies; and review progress against the budget regularly throughout the year.		

Section 6 – income controls The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with Council's Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. The RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted to full Council.

⁶ In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	Council received precept in the sum of £53,728 from Babergh District Council for the period under review 2022 as reported to full Council within its Financial Reports at its meetings in April and September 2022. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	During the year under review, Council received CIL receipts totalling £17,482.28. The RFO has created an Earmarked Reserve for retained CIL balances.
<i>Is CIL income reported to the council?</i>	Yes	CIL receipts received are reported to full Council within the financial reports submitted to full Council.
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	The Draft CIL annual report for 2022/2023 shows that there is a retained balance of £19,218.42 which has been transferred into in an Earmarked Reserve specifically allocated, in accordance with the Regulations.
<i>Has an annual report been produced?</i>	Yes	The Annual CIL Statement was due to be presented to full Council for approval at its meeting scheduled for 5 th April 2023, the draft minutes of which are not yet available to view.
<i>Has it been published on the authority's website?</i>	Yes	The Annual CIL Statement for the year 2022 - 2023 has been uploaded onto the Council's website although it is unsigned.
Additional comments:		

Section 7 – petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	

⁷ Community Infrastructure Levy Regulations 2010

Additional comments:

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council had 3 employees on its payroll at the period end of 31 st March 2023. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that all staff have a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	Yes	Under the Terms of Reference adopted by full Council, all salary payments are presented to the Finance Committee for approval. Once approval is forthcoming, salary payments are made online by the RFO from a specific salaries bank account on the first day of the month, in accordance with Council's own Financial Regulation (FR) 7.6. The minutes of the Council meeting of 1 st June 2022, confirm that the Council approved the recommendation from the Finance Committee to increase the Clerk/RFO's hours with a review every three months. <i>Comment: at the meeting of 6th July 2022, delegated authority was given to the Finance Committee to approve future amendments to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council. FR 7.3 and the Committee's Terms of Reference have been so updated.</i>
<i>Minimum wage paid?</i>	Yes	Two employees are paid at least the national minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments

		covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider. <i>Comment: Council is advised that every three years an employer must put certain staff back into a pension scheme. This is known as 're-enrolment'. This is an employer's legal duty and Council's must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance. If the Council last carried out its re-enrolment duties in 2019, it should ensure that it is aware of its re-enrolment duties and comply with the deadlines as stated in communications from the Pension Regulator.</i>
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations. It is also noted that the fixed monthly sum contributed by the Council to the Clerk for the use of their personal mobile phone on Council business is now paid through the payroll system in accordance with guidance as issued by HM Revenue and Customs. The RFO is aware of the guidance as issued in the Practitioners Guide for 2022 on the treatment of what can be included as employment expenses and submitted within Box 4 of the Annual Governance and Accountability Guide - section 2.16 refers.
Additional comments:		
Section 9 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary

⁸ The Pension Regulator – [website click here](#)

<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	The Asset Register, as viewed on the Council's website, and as approved at the meeting of the Finance Committee on 29 th March 2023, was reviewed during the Internal Audit Visit for year-end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2023) is £573,940.02 which reflects overall movement in the asset register of £576 to that declared as the balance brought forward as at 1 st April 2022.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied. <i>Comment: if Council has undertaken a review of its assets in terms of items and/or value which has resulted in a significant variation, to ensure that there is consistency in the approach being applied from year to year, it will need to publish and provide explanations in changes in value to any previously recorded assets.</i>
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	Whilst the asset register is still to be signed off by the council, it should be noted that the values submitted on the Draft Annual Governance and Accountability Return for Internal Audit show an asset value of £584,944. This differs from that which was approved by the Finance Committee at its meeting of 29 th March 2023 and should be reviewed to ensure that it accurately reflects items that have been purchased from the Council's revenue budget or disposed of. Recommendation: Council is advised to review the values stated above ensuring that the brought forward balance of £573,499 (as shown on the register) mirrors the declared value on the audited accounts for the year ending 31st March 2022 (£571,905).

⁹ Practitioners Guide

<i>Cross checking of insurance cover</i>	Yes	Council has insurance under all risks cover for its assets to the value of £173,700.
Additional comments:		

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end (31 st March 2023) the balance across the councils accounts stood at £94,440.62 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Balances across the Council's accounts are reported at each meeting of full Council. In accordance with Council's Internal Control Statement, a Councillor is appointed to have responsibility for bank reconciliation checks. The minutes of Full Council meetings, demonstrate that such a review has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives.
Additional comments:		
Section 11 – year end procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and expenditure basis, and all were found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	There is a full audit trail from records to presented accounts.

<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it will be required to complete Part 3 of the AGAR. Section 2 - Accounting Statements of the AGAR were completed but unsigned by the RFO at the time of Internal Audit.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Not applicable	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2021-2022, the Council correctly provided for the exercise of elector's rights during Summer 2022. The RFO had set the dates for the inspection of the Council's accounts and associated documents as 1 st July to 11 th August 2022 with the date of the notice being 30 th June 2022.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Yes	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31 st March 2022 as it published the following on its website: Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015. <i>Comment: Council might wish to note that there is a requirement to ensure that Sections 1, 2 and 3 are published and remain available for public access for a period of not less than 5 years from the date of publication.</i>
Additional comments:		
Section 12 – internal audit The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

Evidence		Internal auditor commentary
<i>Has the Council considered the previous internal audit report?</i>	Yes	<p>The Internal Audit Report for the period ending 31st March 2022 was formally considered by the Finance Committee at its meeting of 22nd June 2022 with formal approval for adoption at the meeting of full Council of 6th July 2022. The RFO was authorised to conduct necessary actions in accordance with the recommendations raised within the report which was monitored</p> <p>The following recommendations as raised in the internal audit report for the period ending 31st March 2022, having been considered by the Finance Committee with approval for their implementation by full Council, have been / are in the process of being implemented:</p> <ol style="list-style-type: none"> 1. Review of Fidelity Guarantee to cover recommended guidelines for cover. 2. Adoption of a General Reserve Policy as recommended under the Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices March 2022. 3. Review of Box 4 and Box 6 of the AGAR. 4. Review of dates for the period of the exercise of public rights. 5. Adoption of policies to cover Data Breaches and Subject Access Requests. 6. Review of Council's Document Retention Policy.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	<p>Council is also taking action to address further comments that were raised within the internal audit report for the year ending 31st March 2022, none of which have a significant impact on the financial management of the council.</p> <p><i>Comment: Council has understood the requirement to ensure that, having received a narrative internal audit report, it should minute its review of the work carried out and agree actions planned from the outcomes identified.</i></p>
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	<p>SALC were appointed as the Council's internal auditors for the year ending 31st March 2023 by the Finance Committee at its meeting of 24th August 2022 which was noted by full Council at the meeting of 7th September 2022.</p> <p><i>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit</i></p>

		<i>planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i>
Additional comments:		

Section 13 – external audit for the period under review The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	Yes	At the meeting of full Council of 5 th October 2022, Council considered the report from the External Auditor for the year ending 31 st March 2022.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	There were no matters which come to the attention of the external auditor which have cause for concern that relevant legislation and regulatory requirements had not been met.
Additional comments:		
Section 14 – additional information The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?¹³</i>	Yes	Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 4 th May 2022 in accordance with legislation in place at that time.

¹² Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

¹³ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

<p><i>Is there evidence that Minutes are administered in accordance with legislation? ¹⁴</i></p>	<p><i>Partly met</i></p>	<p>Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.</p> <p>Whilst the minutes show apologies noted (where applicable), it is not always apparent as to whether the Council formally recorded that it has approved the apologies submitted.</p> <p>Recommendation: s85 of the 1972 Act states that “..if a member of a local authority fails throughout a period of six consecutive months from the date of his last attendance to attend any meeting of the authority, he shall, unless the failure was due to some reason approved by the authority before the expiry of that period, cease to be a member of the authority.” Council is advised to ensure that all absences are not merely recorded but approved by the Council thereby ensuring that the absence is not treated as unapproved. An accidental or unforeseen absence at a subsequent meeting could then lead to an unnecessary disqualification. NALC LTN 5 provides further clarity on this matter including the good practice of seeking approval for an apology in writing.</p> <p>Within the minutes there are a number of items that have been discussed “in camera” where a resolution has been taken to exclude members of the public. The reasons for such a resolution are not shown within the minutes nor is there any corresponding minute to show the decisions taken or the resolutions made for those items discussed.</p> <p>Recommendation: Council should note that the resolutions that are made at the meetings when the public are not in attendance should still be recorded in the minutes for the meeting. However the wording of these resolutions should not disclose or otherwise reveal the confidential information or other sensitive information that is in the public interest. All minutes including resolutions made at a meeting</p>
---	--------------------------	---

¹⁴ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

		without the public present must be kept in the council's minute book and made available via the council's publication scheme. Any confidential papers provided to enable such resolutions or decisions to be made should be kept in a separate file from the approved minutes.
<i>Is there a list of members' interests held?</i>	Yes	Evidence was seen on the District Authority's website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	None held	Council does not have any Trustee Responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	In progress	<p>Council has taken the decision to work towards ensuring compliancy with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), and the Clerk is in the process of updating the Council's website with the following information in accordance with the required timescales:</p> <p>Publication quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000.</p> <p>Publication annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart</p> <p><i>Comment: whilst this Code applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Councils with income over £25,000 but under £200,000 are expected (but are not legally required to do so) to follow its recommendations.</i></p>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect

¹⁵ Data Protection Act 2018

		of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. <i>Comment: The Privacy Policy on the Parish Council's website covers the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party.</i>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	Yes	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	Council operates with a .co.uk email address for the Clerk and Councillors, thereby complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity. <i>Comment: for the purposes of user management, Council has ensured that the Proper Officer can add and remove member and staff email accounts.</i>
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council continues with its system whereby a back-up of the council's data is taken and stored appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Yes	Council reviewed the terms of reference for its standing committees at the meeting of 4 th May 2022 along with appointments to the committees and representatives to outside bodies. At the meeting of 6 th July 2022, Council further agreed to amend the terms of reference for the Finance Committee to allow it to approve changes to any employee's pay, emoluments, or terms and conditions of employment.
Additional comments:		

Signed: *V S Waples*

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

Date of Internal Audit Review: 17/04/2023 & 20/04/2023

Date of Internal Audit Report: 20/04/2023

On behalf of Suffolk Association of Local Councils

ASSET REGISTER

BRANTHAM
Parish Council

This document details all of the Assets held by Brantham Parish Council

Adopted by the Finance Committee at a meeting on 29.03.23, Minute no. FC 03.23.10

VERSION: 1.0

It should be noted that some of the valuation figures have been arrived at through best endeavours using the information known at the time of first compiling the register. This document is reviewed on an annual basis and assets are either entered (as acquired) or removed (as disposed of). Adjustments may be made during the year as and when appropriate.

Item	Description	Location	Date Purchased	Value B/forward	Additions	Disposals	Values C/forward	Notes
STREET FURNITURE								
Grit bin		Birch Drive - shops	Unknown					
Grit bin		Birch Drive/Sycamore Way	Unknown					
Grit bin		Blenheim Close - behind shops	Unknown					
Grit bin		Blenheim Close - lower end	Unknown					
Grit bin		Brantham Leisure Centre	Unknown					
Grit bin		Brooklands Rise - Outside school	Unknown					
Grit bin		Brooklands Road - near school	Unknown					
Grit bin		Brooklands Road - lower end	Unknown					
Grit bin		Brooklands Road - near bus stop	Unknown					
Grit bin		Cedar Close	Unknown					
Grit bin		Cedar Close	Unknown					
Grit bin		Church Lane - outside church	Unknown					
Grit bin		Church Lane - junc w Rectory Lane	Unknown					
Grit bin		Kettles Way	Unknown					
Grit bin		New Village - Outside Braiswick	Unknown					
Grit bin		Palfrey Heights - Entrance	Unknown					
Grit bin		Palfrey Heights - lower	Unknown					
Grit bin		Palfrey Heights - road to A137	Unknown					
Grit bin		Pine Close - Entrance	Unknown					
Grit bin		Pine Close - Inside	Unknown					
Grit bin		Pine Close - entrance 2	Unknown					
Grit bin		School Lane/Church Lane	Unknown					
Grit bin		Westerns End - top	Unknown					
Estimated total of grit bins listed above				3,105			£3,105.00	£135 per bin
Grit bin	Green plastic	Village Hall	Jan-19	135				
Litter Bin		A137 - junc w cattawade st	Unknown					
Litter Bin		Acacia Court	Unknown					
Litter Bin		Acacia Court	Unknown					
Litter Bin		Brooklands Road - No. 28	Unknown					
Litter Bin		Cattawade Street - Green	Unknown					
Litter Bin		Gravel Pit Lane - play area	Unknown					
Litter Bin		Kettles Way	Unknown					
Litter Bin		Merriam Close - play area	Unknown					
Litter Bin		New Village - opp Wesley House	Unknown					
Litter Bin		New Village - Junc of Cattawade St	Unknown					
Litter Bin		Old Bridge #1 - rear of Crown	Unknown					
Litter Bin		Old Bridge #2 - rear of Crown	Unknown					
Litter Bin		Palfrey Heights - top green	Unknown					

Litter Bin		Palfrey Heights - opp no 32	Unknown					
Litter Bin		Sycamore Way - near shops	Unknown					
Litter Bin		Temple Pattle - Play area	Unknown					
Estimated total of litter bins listed above				3,216			£3,216.00	£201 per bin
Litter Bin	Topsy Royale Green	Lower Playing Field	Jan-21	201			£201.00	
Dog litter bin		Birch Drive - by church lane footpath	Unknown					
Dog litter bin		Birch Drive - by church lane footpath	Donated from BDC 2021					
Dog litter bin		Brooklands Road - opp no. 27	Unknown					
Dog litter bin		New Village - Braiswicks	Unknown					
Dog litter bin		Merriam Close - play area	Unknown					
Dog litter bin		Pattern Bush Close - rear of school	Unknown					
Dog litter bin		Rectory Lane - opp graveyard	Unknown					
Dog litter bin	Large, metal, red	Temple Pattle - cinder path	Unknown					
Dog litter bin		Temple Pattle - play area	Unknown					
Dog litter bin		Brantham Hill - Catholic church	Unknown					
Dog litter bin		Brooklands Rise - outside school	Unknown					
Dog litter bin		Gravel Pit Lane - beside no. 6	Unknown					
Dog litter bin		Old Bridge - rear of Crown	Unknown					
Dog litter bin		Palfrey Heights - opp no. 5	Unknown					
Dog litter bin		Factory Lane - bottom of Cinder path	Unknown					
Dog litter bin		Palfrey Heights - lower green	Unknown					
Dog litter bin		Palfrey Heights - footpath to A137	Unknown					
Dog litter bin		Mill Lane - near The Bull	Unknown					
Dog litter bin		Ipswich Road, near Bull	2016					
Estimated total of dog litter bins listed above				4,000			£4,000.00	£200 per bin
Dog litter bin		Pattles Fen - School Lane	Jan-20	200			£200.00	
Dog litter bin		Main road	Jan-20	200			£200.00	
Dog litter bin	Metal w lift up lid	Opposite Birch Drive	Mar-22	180			£180.00	
Dog litter bin	Metal	Brooklands Road by bus stop	Oct-22	162			£162.00	
Planters x 2		Acacia Court	May-15	300			£300.00	
Village Sign		Metal	Unknown	750			£750.00	
Footpath Signage		Various	Unknown	2,460			£2,460.00	
Notice Board	Wall mounted plastic with key	Village Hall	Unknown	465			£465.00	
Notice Board	Wall mounted plastic	Acacia Court	Unknown	465		-£465.00	£0.00	
Notice Board	Wall Mounted - black	Acacia Court	Mar-22		511		£511.00	
Bus Shelter	Brick built	A137 near Gravel Pit Lane	Unknown	5,000			£5,000.00	
Bus Shelter	Brick built	A137 opposite Birch Drive	Unknown	3,000			£3,000.00	
Bus Shelter	Brick built	A137 opposite Palfrey Heights	Unknown	5,000			£5,000.00	
Bus Shelter	Clear plastic open end	Brooklands Road near Westerns End	Unknown	5,000			£5,000.00	
Bus Shelter	Brick Built	Cattawade	Unknown	5,000			£5,000.00	
Bus Shelter	Clear plastic open end	Palfrey Heights	Unknown	3,000			£3,000.00	
Bench		A137 Junc with Palfrey Heights	Unknown	400			£400.00	
Bench		Bergholt Road - Picnic area	Unknown	400			£400.00	
Bench		Cattawade Street	Unknown	400			£400.00	
Bench		Cattawade Street	Unknown	400			£400.00	
Bench		GPL Play area	Unknown	400			£400.00	
Bench		Merriam Close Play area	Unknown	400			£400.00	
Bench		Palfrey Heights North of bottom green	Unknown	400			£400.00	
Bench	Wooden bench	Palfrey Heights - Top green	Unknown	600			£600.00	
Bench	Wooden bench	Temple Pattle - Play area	Unknown	400			£400.00	
Bench x 3	Picnic style bench	GPL & Merriam Close play areas	Jan-21	925			£925.00	
Fencing	Various styles	Play areas	Unknown	7,780			£7,780.00	

STREET LIGHTING

Footway light	331	Picnic site - Bergholt Road	Unknown				
Footway light	332	Picnic site - Bergholt Road	Unknown				
Footway light	283	No 9 - Birch Drive	Unknown				
Footway light	262	Catholic church - Brantham Hill	2019				
Footway light	263	1 Florence Villas - Brantham Hill	2019				
Footway light	264	Greytiles - Brnatham Hill	2019				
Footway light	265	2 Edith Villas - Brantham Hill	2019				
Footway light	266	Hillcrest - Brantham Hill	2019				
Footway light	267	Highfields - Brantham Hill	2019				
Footway light	268	Maythornes - Brantham Hill	2019				
Footway light	269	2 The Pennings - Brantham Hill	2019				
Footway light	270	The Conifers - Brantham Hill	2019				
Footway light	271	High Oaks - Brantham Hill	2019				
Footway light	282	Windyridge - Brantham Hill	2019				
Footway light	344	Kimberley - Brantham Hill	2019				
Footway light	284	Brooklands Road opposite No1	Unknown				
Footway light	187	Opposite Rectory Lane	Unknown				
Footway light	277	Opposite Slough Road	Unknown				
Footway light	340	Sycamore Way footpath	Unknown				
Footway light	340	Sycamore Way footpath	Unknown				
Footway light	341	16 Sycamore Way	Unknown				
Footway light	342	71 Palfrey Heights	Unknown				
Footway light	272	Patmore - Slough Road	Unknown				
Footway light	273	Dennede - Slough Road	Unknown				
Footway light	74	Knebworth - Slough Road	Unknown				
Footway light	275	Coronation - Slough Road	Unknown				
Footway light	278	White House (near A137) - Slough Road	Unknown				
Footway light	279	Two Mile House - Slough Road	Unknown				
Estimated total of street lights listed above				35,200			£35,200.00
PROPERTY							
Leisure Centre	Clubhouse building	New Village	Unknown	250,000			£250,000.00
Leisure Centre	Clubhouse extension	New Village	Jan-12	20,000			£20,000.00
Leisure Centre	Bowls Pavilion	New Village	Unknown	20,000			£20,000.00
Leisure Centre	Football Stand	New Village	Unknown	20,000			£20,000.00
Leisure Centre	Gates and Fences	New Village	Unknown	5,000			£5,000.00
Leisure Centre	Floodlights	New Village	Unknown	30,000			£30,000.00
Leisure Centre	Tennis Courts	New Village	Unknown	40,400			£40,400.00
RECREATION EQUIPMENT							
Play equipment	Junior Swing 2 seat	Lower Playing Field	Unknown				
Play equipment	Toddler Swing 2 seat	Lower Playing Field	Unknown				
Play equipment	Metal 2 seat	Lower Playing Field	Unknown				
Play equipment	Basket Ball hoop	Lower Playing Field	Unknown				
Play equipment	Multi-play climbing frame	Lower Playing Field	Unknown			-£10,000.00	
Estimated total of play equipment listed above				20,100			£10,100.00
Play equipment	Wicksteed Teen Shelter	Lower Playing Field	Nov-20	7,500			£7,500.00
Play equipment	Wicksteed Spider climber	Lower Playing Field	Nov-20	10,700			£10,700.00
Play equipment	Wicksteed Cradle Swing	Lower Playing Field	Nov-20	3,500			£3,500.00
Play equipment	Toddler swing 2 seat	Merriam Close play area	Unknown	1,500			£1,500.00
Play equipment	Orbit roundabout	Merriam Close play area	Unknown	5,000			£5,000.00
Play equipment	APL Multi-play climbing frame	Merriam Close play area	Dec-14	5,635			£5,635.00
Play equipment	APL Sit-on springer	Merriam Close play area	Dec-14	585			£585.00
Play equipment	APL Sit-on springer	Merriam Close play area	Dec-14	585			£585.00
Play equipment	Swings - 2 seat + 2 cradle	GPL Play area	Unknown				

Play equipment	Traditional roundabout	GPL Play area	Unknown				
Play equipment	High pedestal slide	GPL Play area	Unknown				
Estimated total of play equipment listed above				9800			£9,800.00
Play equipment	APL Zip wire	GPL Play area	July 2016	8,736			£8,736.00
Play equipment	APL Adventure trail	GPL Play area	July 2016	7,440			£7,440.00
Play equipment	Playground signs	GPL Play area	September 2016	178			£177.50
Play equipment	Goal Posts	GPL Play area	December 2016	180			£180.00
Play equipment	Treetop Towers BASO	Lower Playing Field	June 2022		11,931		£11,931.00
Play equipment	2 x Football Goals	Lower Playing Field	March 2023	6,708			£6,708.00
SPEED INDICATOR DEVICE							
SID	Post-mounted	Various locations	December 2020	3,425			£3,425.00
SID	Post-mounted	Various locations		3,425			£3,425.00
SID	Post-mounted	Various locations	December 2021	3,425			£3,425.00
SID	Post-mounted	Various locations	December 2021	3,425			£3,425.00
PARISH COUNCIL OFFICE							
Office Equip	Computer	Office	February 2016	310		-£310.00	£0.00
Office Equip	Laminator	Office	June 2016	31			£30.53
Office Equip	Printer	Office		206		-£206.00	£0.00
Office Equip	HP Envy Laptop	Office	May-21	779			£779.00
Office Equip	Epson Printer	Office	May-21	330			£330.00
Office Equip	Filing Cabinet	Office	Unknown	150			£150.00
Ceremonial	Gavel and Hammer	Office	Unknown	50			£50.00
Office Equip	Office Chair	Office	Feb-22	79.99			£79.99
GROUNDS MAINTENANCE EQUIPMENT							
Equipment	Lawn Rake	Secure location	Aug-21	35			£35.00
Equipment	Safety glasses	Secure location	Aug-21	16			£16.00
Equipment	Gardening Gloves x 4	Secure location	Aug-21	50			£50.00
Equipment	Tree pruners	Secure location	Aug-21	30			£30.00
Equipment	warning sign	Secure location	Aug-21	26			£26.00
Equipment	Bowsaw	Secure location	Aug-21	15			£15.00
Equipment	Petrol Brushcutter	Secure location	Aug-21	655		-£655.00	£0.00
Equipment	Petrol Lawnmower	Secure location	Aug-21	424			£424.00
Equipment	Petrol Hedgetrimmer	Secure location	Aug-21	230		-£230.00	£0.00
Equipment	Petrol Brushcutter	Secure location	Sep-22	563			£562.50
Equipment	Hedgetrimmer & battery	Secure location	Oct-22	183			£183.00
				£580,207.26	£12,442.00	-£11,866.00	£580,648.02

Brantham Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	119,266.83	
Cash in Hand		
Precept	53,728.00	
Bank Interest	222.91	
Rents	1,387.50	
Highcliff Lease	5,000.00	
VAT Reclaimed		
Recycling	182.24	
Scouts Ground Rent	1.00	
Private Road Contribution	40.00	
Wayleaves		
CIL	17,482.23	
Clerk/RFO Salary		17,268.80
Litter Picker Salaries		5,696.22
Employers PAYE & NI		4,734.31
Clerk's Pension		1,043.50
Payroll costs		192.00
Audit		592.00
Hall Hire		265.00
Insurance		3,289.83
Office Allowance		200.00
Petrol/Travel		
Postage		87.40
Telephone		100.00
Stationary		97.96
Website/Email		400.00
Training		143.00
GDPR costs		35.00
Miscellaneous		638.30
Staff recruitment		
Election costs		
Councillor expenses		
Zoom Subscription		
SALC subscription		886.23
SLCC Subscription		111.00
Donations		2,098.68
BDC Litter bin emptying		1,420.39
Litter purchases		162.07
Playground inspection		
Playground equipment/repairs		40,135.68
BLC Grounds Maintenance		3,984.00

Brantham Parish Council
STATEMENT OF ACCOUNTS

		RECEIPTS	PAYMENTS
GPL Play area rent		10.00	
Horticulture			
SCC Street lighting		1,004.23	
Village Hall Maintenance Grant		3,000.00	
SID Maintenance			
Defibrillator Maintenance		53.00	
Miscellaneous		10,149.44	
Village Grounds Maintenance		3,283.00	
Miscellaneous Income	4,433.37		
VAT	8,024.08	10,246.50	
		90,501.33	111,327.54
Closing Balances:			
Balances in Bank Account			98,440.62
Cash in Hand			
TOTAL		209,768.16	209,768.16

The above statement represents fairly the financial position of the council as at 31 Mar 2023

Signed _____
Responsible Financial Officer

Date _____

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above do not include any Trust transactions.</i>

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

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Brantham Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes (Between 01/04/2022 and 31/03/2023)

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	53,728.00	53,728.00					(0%)
2	Bank Interest	30.00	222.91	192.91				192.91 (643%)
3	Rents	1,650.00	1,387.50	-262.50				-262.50 (-15%)
4	Highcliff Lease	5,000.00	5,000.00					(0%)
5	VAT Reclaimed	1,500.00		-1,500.00				-1,500.00 (-100%)
6	Recycling	300.00	182.24	-117.76				-117.76 (-39%)
7	Scouts Ground Rent	1.00	1.00					(0%)
8	Private Road Contribution	40.00	40.00					(0%)
9	Wayleaves	50.00		-50.00				-50.00 (-100%)
10	CIL	5,000.00	17,482.23	12,482.23				12,482.23 (249%)
11	Clerk/RFO Salary				17,900.00	17,268.80	631.20	631.20 (3%)
12	Litter Picker Salaries				6,000.00	5,696.22	303.78	303.78 (5%)
13	Employers PAYE & NI				4,000.00	4,734.31	-734.31	-734.31 (-18%)
14	Clerk's Pension				750.00	1,043.50	-293.50	-293.50 (-39%)
15	Payroll costs				350.00	192.00	158.00	158.00 (45%)
16	Audit				700.00	592.00	108.00	108.00 (15%)
17	Hall Hire				400.00	265.00	135.00	135.00 (33%)
18	Insurance				5,500.00	3,289.83	2,210.17	2,210.17 (40%)
19	Office Allowance				240.00	200.00	40.00	40.00 (16%)
20	Petrol/Travel				50.00		50.00	50.00 (100%)
21	Postage				60.00	87.40	-27.40	-27.40 (-45%)
22	Telephone				300.00	100.00	200.00	200.00 (66%)
23	Stationary				300.00	97.96	202.04	202.04 (67%)
24	Website/Email				500.00	400.00	100.00	100.00 (20%)
25	Training				1,000.00	143.00	857.00	857.00 (85%)
26	GDPR costs				50.00	35.00	15.00	15.00 (30%)
27	Miscellaneous				1,000.00	638.30	361.70	361.70 (36%)
28	Staff recruitment				200.00		200.00	200.00 (100%)
29	Election costs				1,000.00		1,000.00	1,000.00 (100%)
30	Councillor expenses				200.00		200.00	200.00 (100%)
31	Zoom Subscription				180.00		180.00	180.00 (100%)
32	SALC subscription				850.00	886.23	-36.23	-36.23 (-4%)
33	SLCC Subscription				197.00	111.00	86.00	86.00 (43%)
34	Donations				1,900.00	2,098.68	-198.68	-198.68 (-10%)
35	BDC Litter bin emptying				1,800.00	1,420.39	379.61	379.61 (21%)
36	Litter purchases				500.00	162.07	337.93	337.93 (67%)
37	Playground inspection				300.00		300.00	300.00 (100%)
38	Playground equipment/repairs				1,000.00	40,135.68	-39,135.68	-39,135.68 (-3913%)
39	BLC Grounds Maintenance				4,000.00	3,984.00	16.00	16.00 (0%)
40	GPL Play area rent				10.00	10.00		(0%)
41	Horticulture				170.00		170.00	170.00 (100%)
42	SCC Street lighting				2,250.00	1,004.23	1,245.77	1,245.77 (55%)
43	Village Hall Maintenance Grant				3,000.00	3,000.00		(0%)
44	SID Maintenance				100.00		100.00	100.00 (100%)
45	Defibrillator Maintenance				250.00	53.00	197.00	197.00 (78%)
46	Miscellaneous				332.00	10,149.44	-9,817.44	-9,817.44 (-2957%)
47	Village Grounds Maintenance				9,960.00	3,283.00	6,677.00	6,677.00 (67%)
48	Miscellaneous Income		4,433.37	4,433.37				4,433.37 (N/A)
NET TOTAL		67,299.00	82,477.25	15,178.25	67,299.00	101,081.04	-33,782.04	-18,603.79 (-13%)
V.A.T.			8,024.08			10,246.50		
GROSS TOTAL			90,501.33			111,327.54		

Correspondence to Note

April 2023

Item One: (for information)

From:

Sent: Thursday, April 6, 2023 3:17 PM

To: clerk@branthamparishcouncil.co.uk

Cc: Eric.Osben@BranthamParishCouncil.co.uk; mal.bridgeman@branthamparishcouncil.co.uk; chris.couchman@branthamparishcouncil.co.uk; 'Alastair McCraw (Cllr)' <Alastair.Mccraw@babergh.gov.uk>

Subject: Shared footpath/cycleway to Manningtree

Hi,

I should like to clarify my view regarding the painting of white signs and lines on the cycleway at Cattawade.

Alastair said that painted white lines and signs are slip hazards for cyclists. Since there are many painted white cycling signs etc on the ground in Brantham and all over the country I think I shall ask some other cyclists for opinions. My instinct is that they are OK in which case a painted line down the cycleway as far as is permitted would be the ideal solution.

My view is that the reason there are not adequate signs and access already is a failure of design/specification when the footpath/cycleway was reworked as a result of the TW/SFG development. Since all the councils, SCC, BDC, and BPC had opportunity to influence the design/specification of the route all should contribute to the cost of correction.

Regards

Item Two: (for information)

From:

Sent: Thursday, April 6, 2023 8:29 PM

To: clerk@branthamparishcouncil.co.uk

Subject: planting

Sarah,

Sorry I didn't get to see you earlier, we are super busy and struggling with father.

I have been and looked, they should be grand in another fifty years!

I guess you didn't need our shelter but I thought there would be some cover if it really rained. Hopefully we can repeat the exercise on the next bit another time, a few of the more suspect looking poplars could do with coming down sooner rather than later.

The topsoil I used for the bank was from our reservoir site down here, it has been cover crop for years so almost anything could come up. We have an over-spill of seed potatoes from the first variety we plant so the little bit of field between the pond and your hedge will be potatoes this year.....we can arrange some water for the new plants.

Thanks to all concerned, I hope everyone enjoys watching it grow.

Richard.

Item Three: (for information)

From:

Sent: Sunday, April 16, 2023 2:13 PM

To: clerk@branthamparishcouncil.co.uk

Subject: Enquiry

Hi there,

I am emailing as I live in Brantham and am struggling to find anything online (including Barbergh website) as to the nearest allotments and how we can look into going onto the waiting list for one. This might not be possible but am enquiring to see if you know anything as my local council.

Thank you I'm advance.

Item Four: (for information)

From:

Sent: Thursday, March 30, 2023 2:17 PM

To: Sarah Keys <clerk@branthamparishcouncil.co.uk>

Subject: Drains Again

Hi Sarah,

Do you think you could work your magic with Highways people again, and get our pavement drains cleaned. They are silted up again. I don't think the extra runoff from Poppy Field helps, but as you can see in the photo, the pavement tarmac is in poor shape and contributing grit to the silting in heavy rain.

A related issue seems to be that the road drain further down to Pattles Fen doesn't cope very well in heavy rain, causing a huge puddle on the road which gets washed in our direction by passing traffic, and forming a lake on the adjacent pavement.

Hope you can help.

Regards,