



**MULBERRY**  
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Mr A Funnell  
Lindfield Parish Council  
The Clock Tower House  
Lindfield Enterprise Park  
Lewes Road, Lindfield  
West Sussex  
RH16 2LH

6 June 2024

Dear Andrew

**Re: Lindfield Parish Council**  
**Internal Audit Year Ended 31 March 2024 – Year-End Audit report**

**Executive summary**

Following completion of our year-end internal audit on 6 June 2024 we enclose our report for your kind attention and presentation to the council. This report contains details of the additional testing conducted at year-end and should be considered alongside the interim audit report issued following our interim audit on 22 November 2023. The audits were conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

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

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

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

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

**Regulation**

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

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

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

### Independence and competence

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

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

### Engagement Letter

An engagement letter was previously issued to the council covering the 2023/24 internal audit assignment. Copies of this document are available on request.

### Planning and inherent risk assessment

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

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

### Year-End Audit

The year-end audit was conducted on site. Information was requested from the council in advance of the audit taking place, and this was reviewed along with other information published on the council's website [www.lindfieldparishcouncil.gov.uk](http://www.lindfieldparishcouncil.gov.uk)

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**Interim Audit - Points Carried Forward**

Audit Point	Audit Findings	Council comments on actions taken since interim visit
None		

**B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS****Internal audit requirement**

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

**Audit findings**

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

Further to the detailed testing conducted at the interim audit, I reviewed the minutes and associated financial papers on the council website and am satisfied that the council continues to follow its adopted Financial Regulations and properly approves payments.

**C. RISK MANAGEMENT AND INSURANCE****Internal audit requirement**

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

**Audit findings**

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

*"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."*

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

**D. BUDGET, PRECEPT AND RESERVES****Internal audit requirement**

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

**Audit findings**

The budget reports from the accounting system are presented to every committee and council meeting, which provides councillors with sufficient information to make informed financial decisions.

Analysis of the council's year-end income and expenditure report shows total income for the year reported as 107.8% and total expenditure as 98.8%, suggesting that the council budget was set appropriately and has been carefully monitored throughout the year.

At the end of the financial year, the council held circa £102,387 in earmarked reserves (EMR). I checked the purpose of the EMRs with the Clerk and am satisfied that these are for legitimate future planned projects of the council. The council also held circa £70,650 in the general reserve at the end of the financial year.

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

## G. PAYROLL

### **Internal audit requirement**

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

### **Audit findings**

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

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

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

### **Audit findings**

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register. I confirmed by sample testing of the invoices that items added during the year has been accurately recorded as the original net purchase price.

The council has a Public Works Loan Board (PWLB) loan, and I confirmed the year-end balance and in year payments against the PWLB documents.

## I. BANK AND CASH

### **Internal audit requirement**

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

### **Audit findings**

At the interim audit I noted 'I noted that the reconciliation and bank statement have not been signed in accordance with the Financial Regulations, and I will need to see evidence of this practice being reintroduced at the final internal audit to allow for a positive sign-off for this internal control objective.'

I reviewed the March 2024 bank reconciliation for all accounts and was able to confirm the year-end balances to the bank statements and found no errors.

Year-end balances are within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

## J. YEAR END ACCOUNTS

### **Internal audit requirement**

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

### **Audit findings**

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

**Section 1 – Annual Governance Statement**

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

	<b>Annual Governance Statement</b>	<i>'Yes', means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<b>YES</b> – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	<b>YES</b> – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	<b>YES</b> – the requirements and timescales for 2022/23 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	<b>YES</b> – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	<b>YES</b> – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	<b>YES</b> – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	<b>N/A</b> – the council has no trusts.

**Section 2 – Accounting Statements**

AGAR box number		2022/23	2023/24	Internal Auditor notes
1	Balances brought forward	197,665	178,682	Agrees to 2022/23 carry forward (box 7)
2	Precept or rates and levies	189,000	216,000	Figure confirmed to central precept record
3	Total other receipts	13,581	16,883	Agrees to underlying accounting records
4	Staff costs	98,743	104,157	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	22,783	22,299	Confirmed to PWLB documents
6	All other payments	100,038	112,071	Agrees to underlying accounting records
7	Balances carried forward	178,682	173,038	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	197,079	180,351	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	517,958	525,271	Matches asset register total and changes from previous year have been traced
10	Total borrowings	100,000	80,000	Confirmed to PWLB documents
11a	Disclosure note re Trust Funds (including charitable)	No	No	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)	N/A	N/A	N/A – the council is not a sole trustee

**Audit findings**

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained due to year-end debtors, creditors, accruals, payments in advance and receipts in advance. Amounts for each of these are similar to those for the previous year and appropriate for a council of this size and financial activity level.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

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

**K. LIMITED ASSURANCE REVIEW****Internal audit requirement**

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

**Audit findings**

The council did not certify itself exempt in 2022/23 due to exceeding the income and expenditure limits and this test does not apply.

**L: PUBLICATION OF INFORMATION****Internal audit requirement**

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

**Audit findings**

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

I note that since the interim audit the council has established a Transparency Page which includes a report containing all of the relevant information which is an exemplary way of presenting these details.

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

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

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

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

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

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2022/23 inclusive.

**M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS****Internal audit requirement**

*The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

Inspection – key dates	2022/23 Actual	2023/24 Proposed
Date AGAR signed by council	15 June 2023	13 June 2024
Date inspection notice issued	18 June 2023	14 June 2024
Inspection period begins	19 June 2023	17 June 2024
Inspection period ends	28 July 2023	26 July 2024
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

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

I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

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

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

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	✓		
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	✓		
M	The authority, during the previous year (2022/23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Yours sincerely



**Andy Beams**

Mulberry Local Authority Services Ltd

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

Audit Point	Audit Findings	Council comments
None		

(Full Council 13 June 2024)

**Annual Return for the year ended 31 March 2024**

**For**

**Lindfield Parish Council**

**(Unaudited)**

# Lindfield Parish Council

## Contents of the Annual Return

For the year ended 31 March 2024

(Income & Expenditure & 2023/24)

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Breakdown of Reserves held at Year-End 2023/24	page 12
Email from Moore	page 13

# Annual Governance and Accountability Return 2023/24 Form 3

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2024
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2023/24

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

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

## Publication Requirements

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

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2024</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)*

# Annual Internal Audit Report 2023/24

LINDFIELD PARISH COUNCIL

ENT <http://www.lindfieldparishcouncil.gov.uk>

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.	✓		
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

Name of person who carried out the internal audit

22/11/2023 06/06/2024

ANDY BEAMS, MULBERRY LAS LTD

Signature of person who carried out the internal audit

*Andy Beams*

Date

06/06/2024

\*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:

LINDFIELD 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 has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

**\*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 Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2023/24 for

### LINDFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	197,665	178,682	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	139,000	216,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	13,581	16,833	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	98,743	104,157	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	22,783	22,299	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	100,038	112,071	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	178,682	173,038	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	197,079	130,351	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	517,958	525,271	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	100,000	80,000	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**

SIGNATURE REQUIRED

Date

06/06/2024

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

DDMMYYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of

LINDFIELD 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

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2023/24

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DDMMYYYY

Lindfield Parish Council Current Year

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2024

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	<u>178,681.76</u>	<u>173,038.34</u>
100	Debtors	527.48	811.07
105	VAT Control	1,746.12	5,224.57
110	Prepayments	942.34	1,004.86
	Less Total Debtors	<u>3,215.94</u>	<u>7,040.50</u>
500	Creditors	14,510.81	11,098.15
510	Accruals	6,901.94	2,655.00
560	Allotment Deposits	200.00	600.00
	Plus Total Creditors	<u>21,612.75</u>	<u>14,353.15</u>
	Equals Total Cash and Bank Accounts	<u>197,078.57</u>	<u>180,350.99</u>
200	Barclays Current Bank A/c	15,000.00	15,000.00
210	Barclays Business Premium A/c	88,926.74	61,537.86
220	Nationwide Building Society	93,000.03	45,000.00
230	Petty Cash	151.80	149.37
240	Unity Trust Current Account	0.00	464.20
250	Unity Trust Savings Account	0.00	58,199.56
	Total Cash and Bank Accounts	<u>197,078.57</u>	<u>180,350.99</u>

**Lindfield Parish Council Explanation of Variances 2023/24**

Name of smaller authority:

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

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

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2024	2023	Variance £	Variance %	Explanation Required?		DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	
	£	£			Is > 15%	Is > £100,000	Explanation (must include narrative and supporting figures)	
1 Balances Brought Forward	178,682	197,665					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	216,000	189,000	27,000	14.29%	NO	NO		
3 Total Other Receipts	16,883	13,581	3,302	24.31%	YES	NO	Please see the attached summary for details.	
4 Staff Costs	104,157	98,743	5,414	5.48%	NO	NO		
5 Loan Interest/Capital Repayment	22,299	22,783	-484	2.12%	NO	NO		
6 All Other Payments	112,071	100,038	12,033	12.03%	NO	NO		
7 Balances Carried Forward	173,038	178,682	-5,644	3.16%	NO	NO		
8 Total Cash and Short Term Investments	180,351	197,079	-16,728	8.49%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	525,271	517,958	7,313	1.41%	NO	NO		
10 Total Borrowings	80,000	100,000	-20,000	20.00%	YES	NO	PWLB Loan; Loan Principal £300,000 fixed interest rate 2.420%; Start date 26 Oct 2012, Maturity date 26 Oct 2027; £20,000 loan repayment paid each year plus interest: 31 March 2023 Principal Balance outstanding £100,000 & 31 March 2024 £80,000 as confirmed by PWLB statements.	

**Summary of total Receipts for 2022/23 and 2023/24 - Explanation of Variances 31 March 2024**

Nominal Code	Income Source	2023 RBS rounded AGAR	2024 RBS Working Details Form	Comments/reasons	Variance
1090	Interest Received	786.00	3,663.00	Mainly due to rising interest rates in 23/24 & LPC increasing FSCS protection by taking out a new instant access savings account with Unity Trust Bank.	- 2,877.00
1120	Clock Tower House Rental	9,696.00	9,696.00	No change as agreed by Council.	-
1125	CTH Service Charge	1,161.00	1,088.00	The service charge reflects actual Communal Area costs both regular general service and maintenance costs.	73.00
1150	Telephone Refund	-	360.00	New to 2024: WSCC refund - employee deduction.	- 360.00
1200	Allotment Income	902.00	1,149.00	Allotment rent charges were increased wef Apr 2023.	- 247.00
1205	Allotment Contributions	400.00	-	Contribution towards the cost of tree work by neighbouring property owner.	400.00
1210	Licence Fee	116.00	142.00	Increased in 2024	- 26.00
1230	Christmas Festival Night	520.00	785.00	Stall Holder Fees were increased for the Dec 2024 event & an additional 6 stalls were accommodated compared to the event held in 2023.	- 265.00
		<b><u>13,581.00</u></b>	<b><u>16,883.00</u></b>		<b><u>- 3,302.00</u></b>

AGAR 2024 shows diff in receipts of £3,302.00

RFO  
28-May-24

## Lindfield Parish Council - Breakdown of reserves held at Year-End 2023-2024

Please complete or update the highlighted boxes to help provide a breakdown of the types of reserves held by the authority at the year end:

	£	£	£
<b>Earmarked reserves*:</b>			
Council Elections	1,350.00		
Plan 23-27	5,000.00		
Planning Reserve	4,000.00		
SID Replacement	2,000.00		
		12,350.00	
<b>Restricted (ring-fenced) reserves:</b>			
Toilets on the Common	77,192.00		
Wilderness field s106 Maintenance	12,846.00		
		90,038.00	
<b>General reserves</b>	70,650.00		ie normal operating funds
		70,650.00	
<b>Total reserves</b>			<b>173,038.00</b>
<b>Box 7 per Annual Return</b>			173,038.00
			ie Balance c/f at 31 Mar 2024 (box 7 on AGAR)
<b>Difference</b>			-

### Explanation of difference (if applicable):

Column B - Reserves should be renamed to show the specific purpose / name given by this authority.

Column D - Earmarked items - a value for the amount earmarked for each specific reserve should be entered. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - General reserves - this should relate to normal operating funds and should be the difference between the total of all Earmarked reserves and Restricted (ring-fenced) reserves, and the value of Box 7 on Section 2 of the AGAR.

## Tracy Ely

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**From:** Wsussex Sa <wsussex.sa@mooreuk.global>  
**Sent:** 01 May 2024 20:35  
**To:** Andrew Funnell  
**Subject:** Intermediate Review

**Importance:** High

**Categories:** Tracy - Finance, Andrew - Parish Clerk

Dear Clerk,

Based on your Council's results for the year ended 31 March 2023 we expect your authority to be intermediate by size (income and/or expenditure greater than £200k) for the year ended 31 March 2024.

On this basis, we have considered the additional information required to be submitted in relation to your intermediate review and would appreciate it if you submit the following items at the same time as providing information already requested:

- a) Provide:
- i. A confirmation that the notice of audit, that was published within the period 1 April 2023 to 31 March 2024, was prominently displayed; and
  - ii. The location of the display(s); and
  - iii. Evidence of its publication for the whole period of public rights.
- b) Provide:
- i. A confirmation that the internal auditor does not undertake tasks outside of their internal audit role, such as processing transactions or being involved in decision making, which may compromise their independence; and
  - ii. An extract of the minutes showing appointment/re-appointment of the internal auditor
- c) Provide:
- i. Evidence of where issues raised within internal and external audit reports received during the period (1 April 2023 to 31 March 2024) have been considered by the Council; and
  - ii. An extract of the minutes where revised procedures have been adopted during this period;
  - iii. Copies of agreed action plans to implement recommendations.

Should your Council have fallen below the intermediate threshold for the year then this information will not be required, however if this is the case then please confirm this to us ASAP.

If you have any queries in relation to this, please contact us further to discuss.

Kind regards,

Moore Smaller Authorities Team

(Full Council Meeting 13 June 2024)

**Financial Statements for the year ended 31 March 2024**

**For**

**Lindfield Parish Council**

# Lindfield Parish Council

## Contents of the Financial Statements

### For the year ended 31 March 2024

(Income & Expenditure)

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**Lindfield Parish Council Current Year**

**Income and Expenditure Account for Year Ended 31st March 2024**

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31st March 2023		31st March 2024
	<b>Income Summary</b>	
189,000	Precept	216,000
<u>189,000</u>	Sub Total	<u>216,000</u>
	<b>Operating Income</b>	
12,279	Finance & General Purposes	15,734
1,302	Allotments	1,149
<u>202,581</u>	Total Income	<u>232,883</u>
	<b>Running Costs</b>	
154,502	Finance & General Purposes	184,138
48,932	Environment & Amenities	48,159
3,139	Allotments	2,708
13,471	Planning & Traffic	0
1,520	Non Budgeted Expenditure	3,522
<u>221,564</u>	Total Expenditure	<u>238,527</u>
	<b>General Fund Analysis</b>	
77,400	Opening Balance	65,916
202,581	Plus : Income for Year	232,883
<u>279,980</u>		<u>298,799</u>
221,564	Less : Expenditure for Year	238,527
<u>58,416</u>		<u>60,273</u>
(7,500)	Transfers TO / FROM Reserves	(10,378)
<u>65,916</u>	<b>Closing Balance</b>	<u>70,651</u>

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Finance &amp; General Purposes</u>							
1076 Precept	216,000	216,000	0			100.0%	
1090 Interest Received	3,663	0	(3,663)			0.0%	
1120 Clock Tower House Rental	9,696	0	(9,696)			0.0%	
1125 CTH Service Charge	1,088	0	(1,088)			0.0%	
1150 Telephone Refund	360	0	(360)			0.0%	
1210 Licence Fee	141	0	(141)			0.0%	
1230 Christmas Festival Night	785	0	(785)			0.0%	
Finance & General Purposes :- Income	231,734	216,000	(15,734)			107.3%	0
4000 Salary	84,992	84,500	(492)		(492)	100.6%	
4010 Tax & NI	6,710	7,200	490		490	93.2%	
4020 Pension	12,455	13,000	545		545	95.8%	
4110 Staff Expenses	0	200	200		200	0.0%	
4111 Payroll Administration	423	400	(23)		(23)	105.7%	
4120 Training	670	2,000	1,330		1,330	33.5%	
4130 Bank Charges	36	0	(36)		(36)	0.0%	
4140 Audit Fees	1,899	1,700	(199)		(199)	111.7%	
4160 Insurance	2,618	2,500	(118)		(118)	104.7%	
4170 Postage & Stationery	95	400	305		305	23.8%	
4175 Annual Memberships/Subscriptio	2,797	3,000	203		203	93.2%	
4180 Photocopying	1,359	2,300	941		941	59.1%	
4190 Telephone & Broadband	2,471	2,500	29		29	98.8%	
4200 IT & Website	4,226	4,500	274		274	93.9%	
4210 Office Equipment	59	500	441		441	11.8%	
4221 Lindfield Enterprise Park	630	700	70		70	90.0%	
4230 Grants Paid	2,140	2,500	360		360	85.6%	
4240 Room Hire	884	900	16		16	98.2%	
4250 Cleaning/Catering	3,142	2,700	(442)		(442)	116.4%	
4260 Newsletter & Annual Report	2,055	2,300	245		245	89.3%	
4265 F&GP Professional Fees	5,250	5,000	(250)		(250)	105.0%	
4270 Chairs Allowance	75	250	175		175	30.0%	
4271 Members Allowances	4,902	4,000	(902)		(902)	122.5%	
4280 Councillor Expenses	128	200	72		72	64.2%	
4285 Toilets on Common Construction	6,978	0	(6,978)		(6,978)	0.0%	6,978
4292 Community Engagement	562	1,500	938		938	37.5%	
4295 Waste Collection	1,046	1,300	254		254	80.5%	
4300 Election Expenses	6,276	0	(6,276)		(6,276)	0.0%	5,400
4310 PWLB Repayment	22,299	22,299	0		0	100.0%	
4320 Electricity Supply	2,912	3,100	188		188	93.9%	
4330 Water Supply	148	200	52		52	74.1%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4340 Security Alarm System	0	500	500		500	0.0%	
4350 Fire Safety System	1,052	500	(552)		(552)	210.4%	
4360 Health & Safety	17	200	183		183	8.6%	
4370 Publications	0	200	200		200	0.0%	
4380 Data Protection	185	300	115		115	61.7%	
4385 Vehicle	1,742	0	(1,742)		(1,742)	0.0%	
4393 Maintenance/Improvements CTH	905	2,500	1,595		1,595	36.2%	
<b>Finance &amp; General Purposes :- Indirect Expenditure</b>	<b>184,138</b>	<b>175,849</b>	<b>(8,289)</b>	<b>0</b>	<b>(8,289)</b>	<b>104.7%</b>	<b>12,378</b>
<b>Net Income over Expenditure</b>	<b>47,596</b>	<b>40,151</b>	<b>(7,445)</b>				
6000 plus Transfer from EMR	12,378						
<b>Movement to/(from) Gen Reserve</b>	<b>59,975</b>						
<b>110 Environment &amp; Amenities</b>							
4450 Street Lighting Energy/Mainten	5,267	4,900	(367)		(367)	107.5%	
4460 Street Lighting Purchase	0	3,000	3,000		3,000	0.0%	
4465 Christmas Lights	17,728	18,000	273		273	98.5%	
4471 Maintenance/Gardening	1,506	2,000	494		494	75.3%	
4480 Christmas Festival Night & Com	1,141	1,500	359		359	76.1%	
4500 Digital Mapping	390	375	(15)		(15)	104.0%	
4510 Grass Cutting	2,026	2,000	(26)		(26)	101.3%	
4521 Wilderness Field S106	5,850	0	(5,850)		(5,850)	0.0%	5,850
4530 Village Orderly Equip/Expenses	508	1,000	492		492	50.8%	
4560 Denmans Lane Toilets Repair	90	5,000	4,910		4,910	1.8%	
4561 Denmans Lane Toilets Utilities	12,911	14,000	1,089		1,089	92.2%	
4650 Climate Change Projects	485	1,500	1,015		1,015	32.3%	
4750 Replacement Street Furniture	199	1,000	801		801	19.9%	
4800 Emergency Equipment	0	300	300		300	0.0%	
4825 Community Equipment	0	300	300		300	0.0%	
4900 Village Archives	58	100	42		42	58.0%	
<b>Environment &amp; Amenities :- Indirect Expenditure</b>	<b>48,159</b>	<b>54,975</b>	<b>6,816</b>	<b>0</b>	<b>6,816</b>	<b>87.6%</b>	<b>5,850</b>
<b>Net Expenditure</b>	<b>(48,159)</b>	<b>(54,975)</b>	<b>(6,816)</b>				
6000 plus Transfer from EMR	5,850						
<b>Movement to/(from) Gen Reserve</b>	<b>(42,309)</b>						
<b>120 Allotments</b>							
1200 Allotment Income	1,149	0	(1,149)			0.0%	
<b>Allotments :- Income</b>	<b>1,149</b>	<b>0</b>	<b>(1,149)</b>				<b>0</b>

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4600 Allotment Expense	2,708	2,500	(208)		(208)	108.3%	
Allotments :- Indirect Expenditure	<u>2,708</u>	<u>2,500</u>	<u>(208)</u>	0	(208)	108.3%	0
Net Income over Expenditure	<u>(1,559)</u>	<u>(2,500)</u>	<u>(941)</u>				
<u>130 Planning &amp; Traffic</u>							
4963 SID Replacement	0	1,000	1,000		1,000	0.0%	
4973 RTP1	0	7,000	7,000		7,000	0.0%	
4985 Improvements per Traffic Study	0	0	(0)		(0)	0.0%	
Planning & Traffic :- Indirect Expenditure	<u>0</u>	<u>8,000</u>	<u>8,000</u>	0	8,000	0.0%	0
Net Expenditure	<u>(0)</u>	<u>(8,000)</u>	<u>(8,000)</u>				
<u>140 Non Budgeted Expenditure</u>							
4399 GR: KEH Clock	3,522	0	(3,522)		(3,522)	0.0%	
Non Budgeted Expenditure :- Indirect Expenditure	<u>3,522</u>	<u>0</u>	<u>(3,522)</u>	0	(3,522)		0
Net Expenditure	<u>(3,522)</u>	<u>0</u>	<u>3,522</u>				
Grand Totals:- Income	232,883	216,000	(16,883)			107.8%	
Expenditure	238,527	241,324	2,797	0	2,797	98.8%	
Net Income over Expenditure	<u>(5,643)</u>	<u>(25,324)</u>	<u>(19,681)</u>				
plus Transfer from EMR	18,228						
Movement to/(from) Gen Reserve	<u>12,585</u>						

**Lindfield Parish Council 2023-2024**

**Expenditure from Earmarked Reserves as at 31 March 2024 incl. Year-End Adjustments**

<b>Account</b>	<b>Opening Balance</b>	<b>Expenditure</b>	<b>Closing Balance</b>
EMR - Toilets on the Common	84,170.00 -	6,978.00	77,192.00
EMR - Wilderness Field S106 Maintenance	18,695.58 -	5,850.00	12,845.58
EMR - Council Elections	5,400.00 -	5,400.00	-
EMR - Traffic Improvement & Planning Support	4,500.00	-	4,500.00
	<b>112,765.58 -</b>	<b>18,228.00</b>	<b>94,537.58</b>

Plus overspend £876.00 met from General Reserve

Note:

**Accrued Expenditure 2022/23 Budget (Paid in Aug 2023)**

EMR - Traffic Study Improvements	-	-	<b>4,044.26</b>
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Lindfield Parish Council 2023/2024

Bank - Cash and Investment Reconciliation as at 31 March 2024

		<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>			
1	31/03/2024	Barclays Current Account	15,000.00
2	31/03/2024	Business Premium Account	61,537.86
3	31/03/2024	Nationwide Building Society	45,000.00
4	31/03/2024	Petty Cash	149.37
5	31/03/2024	Unity Trust Current Account	464.20
6	31/03/2024	Unity Trust Savings Account	58,199.56
			180,350.99
<u>Receipts not on Bank Statement</u>			
0	31/03/2024	All Receipts Cleared	0.00
			0.00
Closing Balance			180,350.99
<u>All Cash &amp; Bank Accounts</u>			
1		Barclays Current Bank A/c	15,000.00
2		Barclays Business Premium A/c	61,537.86
3		Nationwide Building Society	45,000.00
4		Petty Cash	149.37
5		Unity Trust Current Account	464.20
6		Unity Trust Savings Account	58,199.56
		Other Cash & Bank Balances	0.00
		Total Cash & Bank Balances	180,350.99

31st March 2023

31st March 2024

		Current Assets	
527	Debtors	811	
1,746	VAT Control	5,225	
942	Prepayments	1,005	
15,000	Barclays Current Bank A/c	15,000	
88,927	Barclays Business Premium A/c	61,538	
93,000	Nationwide Building Society	45,000	
152	Petty Cash	149	
0	Unity Trust Current Account	464	
0	Unity Trust Savings Account	58,200	
<u>200,295</u>		<u>187,391</u>	
<b>200,295</b>	<b>Total Assets</b>	<b>187,391</b>	
		Current Liabilities	
14,511	Creditors	11,098	
6,902	Accruals	2,655	
200	Allotment Deposits	600	
<u>21,613</u>		<u>14,353</u>	
<b>178,682</b>	<b>Total Assets Less Current Liabilities</b>	<b>173,038</b>	
		Represented By	
65,916	General Reserves	70,651	
84,170	EMR - Toilets on the Common	77,192	
18,696	EMR - Wilderness Field S106 Ma	12,846	
5,400	EMR - Council Elections	1,350	
4,500	EMR - Traffic Improvement & PI	0	
0	EMR - Plan 23-27	5,000	
0	EMR - Planning Reserve	4,000	
0	EMR - SID Replacement	2,000	
<u>178,682</u>		<u>173,038</u>	

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14/05/2024

Lindfield Parish Council Current Year

16:02

Balance Sheet as at 31st March 2024

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31st March 2023

31st March 2024

The above statement represents fairly the financial position of the authority as at 31st March 2024 and reflects its Income and Expenditure during the year.

Signed :

Chairman

\_\_\_\_\_

Date : \_\_\_\_\_

Signed :

Responsible

Financial

\_\_\_\_\_

Date : \_\_\_\_\_

## LINDFIELD PARISH COUNCIL

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

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

NOTICE	NOTES
<p><b>1. Date of announcement</b>      <b>Friday 14 June 2024</b> (a)</p> <p><b>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</b></p> <p style="padding-left: 40px;">(b) Andrew Funnell, Parish Clerk, Lindfield Parish Council Clock Tower House, Lindfield Enterprise Park, Lewes Road, Lindfield, West Sussex RH16 2LH</p> <p style="padding-left: 80px;">01444 484115 or clerks@lindfieldparishcouncil.gov.uk</p> <p>commencing on (c) Monday 17 June 2024</p> <p>and ending on (d) Friday 26 July 2024</p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</b></p> <div style="display: flex; align-items: center; justify-content: center;"> <div style="flex: 1;"> <p><b>Moore (Ref AP/HD) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ</b></p> </div> <div style="flex: 1; text-align: center;">  <p style="font-size: 2em; font-weight: bold; margin: 0;">MOORE</p> </div> </div> <p><b>5. This announcement is made by (e) Tracy Ely, Responsible Financial Officer</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

## **LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS**

**Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.**

### **The basic position**

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

### **The right to inspect the accounting records**

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

### **The right to ask the auditor questions about the accounting records**

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

### **The right to make objections**

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

### **A final word**

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.