

(Full Council 15 June 2023)

**Annual Return for the year ended 31 March 2023**

**For**

**Lindfield Parish Council**

**(Unaudited)**

## Lindfield Parish Council

### Contents of the Annual Return

#### For the year ended 31 March 2023

(Income & Expenditure & 2022/23)

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# Annual Governance and Accountability Return 2022/23 Form 3

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

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

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

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

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

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

## Publication Requirements

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

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

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

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

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

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

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

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

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

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

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2023</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

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

# Annual Internal Audit Report 2022/23

LINDFIELD PARISH COUNCIL

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

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> 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).

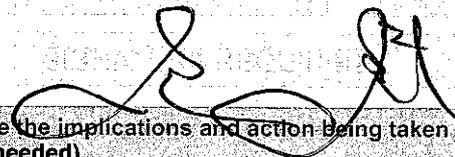
Date(s) internal audit undertaken

31/05/2023

Name of person who carried out the internal audit

PETER AGST

Signature of person who carried out the internal audit



Date

31/05/2023

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

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

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

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 2023, that:

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

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

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

and recorded as minute reference:

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

Chairman

Clerk

<https://www.lindfieldparishcouncil.gov.uk/>

## Section 2 – Accounting Statements 2022/23 for

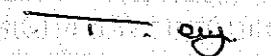
LINDFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	197,020	197,665	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	172,000	189,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	12,004	13,581	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	82,297	98,743	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	23,267	22,783	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	77,795	100,038	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	197,665	178,682	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	206,316	197,079	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	519,141	517,958	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	120,000	100,000	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 do not include any Trust transactions.

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

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



Date 31 05 2023

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

as recorded in minute reference:

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

### Section 3 – External Auditor’s Report and Certificate 2022/23

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 2023; 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 2022/23

(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 2022/23

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 2023.

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

## Working details for ANNUAL RETURN - Year ended 31 March 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
1	84,083	77,400			310		General Reserves
1	84,170	84,170			320		EMR - Toilets on the Common
1	24,768	21,096			329		EMR - Wilderness Field S106 Ma
1	4,000	0			330		EMR - Lindfield War Memorial
1	0	15,000			331		EMR - Traffic Study Improve
1	<b>Balances brought forward</b>	<b>197,020</b>	<b>197,665</b>				Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
2	172,000	189,000	17,000	9.88	1076	100	Precept
2	<b>(+) Precept or Rates and Levies</b>	<b>172,000</b>	<b>189,000</b>	17,000	9.88		Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3	60	786	726	1210.00	1090	100	Interest Received
3	25	0	-25	-100.00	1115	100	Village Directory Donations
3	9,986	9,696	-290	-2.90	1120	100	Clock Tower House Rental
3	875	1,161	286	32.69	1125	100	CTH Service Charge
3	943	902	-41	-4.35	1200	120	Allotment Income
3	0	400	400		1205	120	Allotment Contributions
3	116	116	0	0.00	1210	100	Licence Fee
3	0	520	520		1230	100	Christmas Festival Night
3	<b>(+) Total other receipts</b>	<b>12,004</b>	<b>13,581</b>	1,577	13.14		Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4	67,346	80,049	12,703	18.86	4000	100	Salary
4	4,758	6,325	1,567	32.93	4010	100	Tax & NI
4	10,194	12,368	2,174	21.33	4020	100	Pension
4	<b>(-) Staff costs</b>	<b>82,297</b>	<b>98,743</b>	16,446	19.98		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	23,267	22,783	-484	-2.08	4310	100	PWLB Repayment
5	<b>(-) Loan interest/capital repayments</b>	<b>23,267</b>	<b>22,783</b>	-484	-2.08		Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6	385	340	-45	-11.69	4111	100	Payroll Administration
6	433	85	-348	-80.37	4120	100	Training
6	884	1,788	904	102.26	4140	100	Audit Fees
6	1,813	1,837	24	1.32	4160	100	Insurance
6	247	166	-81	-32.79	4170	100	Postage & Stationery
6	2,539	2,763	224	8.82	4175	100	Annual

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## Working details for ANNUAL RETURN - Year ended 31 March 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
							Memberships/Subscriptio
6	1,375	1,351	-24	-1.75	4180	100	Photocopying
6	1,830	2,228	398	21.75	4190	100	Telephone & Broadband
6	3,302	3,271	-31	-0.94	4200	100	IT & Website
6	825	35	-790	-95.76	4210	100	Office Equipment
6	630	630	0	0.00	4221	100	Lindfield Enterprise Park
6	1,500	2,158	658	43.87	4230	100	Grants Paid
6	402	781	379	94.28	4240	100	Room Hire
6	3,102	3,253	151	4.87	4250	100	Cleaning/Catering
6	2,390	2,290	-100	-4.18	4260	100	Newsletter & Annual Report
6	1,909	1,174	-735	-38.50	4265	100	F&GP Professional Fees
6	500	140	-360	-72.00	4270	100	Chairs Allowance
6	3,870	3,870	0	0.00	4271	100	Members Allowances
6	0	278	278		4292	100	Community Engagement
6	225	995	770	342.22	4295	100	Waste Collection
6	1,715	1,474	-241	-14.05	4320	100	Electricity Supply
6	91	120	29	31.87	4330	100	Water Supply
6	380	380	0	0.00	4340	100	Security Alarm System
6	512	467	-45	-8.79	4350	100	Fire Safety System
6	106	0	-106	-100.00	4360	100	Health & Safety
6	630	185	-445	-70.63	4380	100	Data Protection
6	449	0	-449	-100.00	4390	140	GR: Toilets on Common Project
6	75	0	-75	-100.00	4391	140	GR: Big Green Week
6	861	0	-861	-100.00	4392	140	GR: Recruitment Village Orderl
6	1,042	919	-123	-11.80	4393	100	Maintenance/Improvements CTH
6	3,978	0	-3,978	-100.00	4396	140	GR: CTH 1st Floor Toilet Refur
6	1,624	0	-1,624	-100.00	4397	140	GR: Covid Parish Office Reopen
6	20	20	0	0.00	4398	140	GR: Lindfield Village Day
6	5,819	4,476	-1,343	-23.08	4450	110	Street Lighting Energy/Mainten
6	6,983	17,540	10,557	151.18	4465	110	Christmas Lights
6	525	1,462	937	178.48	4471	110	Maintenance/Gardening
6	158	2,104	1,946	1231.65	4480	110	Christmas Festival Night & Com
6	225	375	150	66.67	4500	110	Digital Mapping
6	1,748	1,894	146	8.35	4510	110	Grass Cutting
6	3,672	2,400	-1,272	-34.64	4521	110	Wilderness Field S106
6	533	1,282	749	140.53	4530	110	Village Orderly Equip/Expenses
6	2,766	0	-2,766	-100.00	4540	110	Lindfield War Memorial
6	485	1,017	532	109.69	4560	110	Denmans Lane Toilets Repair
6	9,544	12,971	3,427	35.91	4561	110	Denmans Lane Toilets Utilities

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## Working details for ANNUAL RETURN - Year ended 31 March 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
6	1,648	3,139	1,491	90.47	4600	120	Allotment Expense
6	645	412	-233	-36.12	4650	110	Climate Change Projects
6	0	3,000	3,000		4875	110	Joint Projects
6	0	1,500	1,500		4876	140	GR: Lindfield Village Pond
6	25	0	-25	-100.00	4900	110	Village Archives
6	0	1,312	1,312		4965	130	TRO Costs
6	3,375	0	-3,375	-100.00	4980	130	Professional Fees
6	0	12,159	12,159		4985	130	Improvements per Traffic Study
6	<b>77,795</b>	<b>100,038</b>	22,244	28.59			Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7	<b>(=) Balances carried forward</b>	<b>197,665</b>	<b>178,682</b>				Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	15,000	15,000			200		Current Bank A/c
8	98,201	88,927			210		Business Premium Account
8	93,000	93,000			220		Nationwide Building Society
8	114	152			230		Petty Cash
8	<b>Total value of cash and short term investments</b>	<b>206,316</b>	<b>197,079</b>				The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9	512,141	517,958	5,817	1.14			Total Fixed Assets
9	<b>Total fixed assets plus long term investments and assets</b>	<b>512,141</b>	<b>517,958</b>	5,817	1.14		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	120,000	100,000	-20,000	-16.67			Total Borrowings
10	<b>Total borrowings</b>	<b>120,000</b>	<b>100,000</b>	-20,000	-16.67		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

## Explanation of variances 2022/23

Name of smaller authority: Lindfield Parish Council

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%;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

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

	2022	2023	Variance £	Variance %	Explanation Required?		DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
	£	£			Is > 15%	Is > £100,000		
1 Balances Brought Forward	197,020	197,665					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	172,000	189,000	17,000	9.88%	NO	NO		
3 Total Other Receipts	12,004	13,581	1,577	13.14%	NO	NO		
4 Staff Costs	82,297	98,743	16,446	19.98%	YES	NO		Salary, Tax & NI and Pension payment totals reflect a change in a member of staff in 21/22 and salary increases awarded each year. Our Village Orderly last working day was 30 Sep 2021; Replacement Village Orderly recruited 1 Jan 2022; Salary increase wef 1 Apr 2022 awarded by NJC £1 per hour for each member of staff (approved by Members). See attached summary for details.
5 Loan Interest/Capital Repayment	23,267	22,783	-484	2.08%	NO	NO		
6 All Other Payments	77,795	100,038	22,243	28.59%	YES	NO		Increased expenditure was predominantly due to the Lindfield Village Pond essential Repair/Renovation Works in 22/23 where LPC contributed £1,500 plus £3,000 in conjunction with MSDC; Our ongoing Improvements per Traffic Study Project 22/23 £12,140; New 3 yr Christmas Lights Contract agreed 22/23. Renovation work to Lindfield War Memorial was successfully completed in 21/22 & Review of Gov Covid guidelines permitted return to the Parish Office without incurring additional costs in 22/23. See attached summary.
7 Balances Carried Forward	197,665	178,682	-18,983	9.60%	NO	NO		
8 Total Cash and Short Term Investments	206,316	197,079	-9,237	4.48%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	512,141	517,958	5,817	1.14%	NO	NO		
10 Total Borrowings	120,000	100,000	-20,000	16.67%	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 2022 Principal Balance outstanding £120,000 & 31 March 2023 £100,000 as confirmed by PWLB statements.
Excessive Reserves Ratio	1.14922	0.94541						

**Summary of Staff Costs 2021/22 and 2022/23 - Explanation of Variances**  
**Lindfield Parish Council**

Staff Costs	Expenditure Heading	2021/22	2022/23	Variance	Explanation of Variance
4000	Salary	67,346.00	80,049.00	12,703.00	Our Village Orderly last day of working: 30 Sep 2021; Replacement recruited 1 Jan 2022; March 2022 payroll included back dated salary increase wef 1 April 2021. Nov 2022 payroll included back dated salary increase wef 1 Apr 2022.
4010	Tax & NI	4,758.00	6,325.00	1,567.00	See above
4020	Pension	10,194.00	12,368.00	2,174.00	See above
		<b>82,298.00</b>	<b>98,742.00</b>	<b>16,444.00</b>	

Summary of Other Payments 2021/22 and 2022/23 - Explanation of Variances						
Lindfield Parish Council						
Other Payments	Expenditure Budget Heading	2021/22	2022/23	Variance		Explanation of Variance
4396	General Reserves: Clock Tower House 1st Floor Refurbishment	3,978.00	-	- 3,978.00		Nil expenditure in 2022-23
4397	General Reserves: Covid Safe Parish Office Reopening	1,624.00	-	- 1,624.00		Nil expenditure in 2022-23
4465	Christmas Lights:					
	Tree Work	1,775.00	-	- 1,775.00		No treework required in 2022-23; £950.00 spent pollarding 2021-22; £825.00 spent on tree work necessary to reve broken/stuck lights in 2021-22
	Sparklights - Hire	-	4,710.00	4,710.00		Existing sparklights were owned outright by LPC. It was agreed to sign a 3-year lease contract in 2022-23 to include new Spark Lights
	Sparklights - Install	-	4,025.00	4,025.00		New contract for 2022-23
	Sparklights - Removal	-	4,025.00	4,025.00		New contract for 2022-23
	Call Out Fee to Manage Lights	450.00	-	- 450.00		No call-out charges in 2022-23
	Village Christmas Tree Lights	28.33	-	- 28.33		New Lights were purchased in 2021-22; Not required in 2022-23
4480	Xmas Festival Night & Community Events	-	-	490.00		Purchase of QE 11 Celebration Jubilee Beacon Apr 2022
4530	Village Orderly Equipment/Expenses	-	-	255.79		Purchase of Ladderfix Support Attachment Sep 2022
4875	Joint Projects	-	3,000.00	3,000.00		Lindfield Village Pond renovation Works in conjunction with Mid Sussex District Council
4876	General Reserves: Lindfield Pond	-	1,500.00	1,500.00		Lindfield Village Pond renovation Works: Contribution made by LPC
4985	<b>New Budget 2022-23:</b> Improvements per Traffic Study - New purchases as follows in 2022/23:					
	MiniSIDs, Brackets, Padlocks	-	6,413.00	6,413.00		New purchase in 2022-23
	Battery/Charger/Cable Assembly	-	335.00	335.00		New purchase in 2022-23
	WSCC Lindfield EdenRTPI (Initial Payment)	-	1,348.09	1,348.09		New purchase in 2022-23
	WSCC Lindfield EdenRTPI (Balance due)	-	4,044.25	4,044.25		New purchase in 2022-23
				<b>22,290.80</b>		
	Totals per AGAR	77,795.00	100,038.00	<b>22,243.00</b>		

**From:** [Wsussex Sa](#)  
**To:** [Andrew Funnell](#)  
**Subject:** RE: AGAR 2022/23  
**Date:** 22 May 2023 11:43:49  
**Attachments:** [image001.png](#)

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Dear Clerk,

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

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:

- a) A copy of bank statements for all accounts showing the balance at 31 March 2023 (if not already provided)
- b) Confirm that arrangements are in place to ensure systems of internal control are fully documented and provide details of how this was administered and monitored during the period 1 April 2022 to 31 March 2023.
- c) Give a breakdown of the year end reserves held by the Council identifying any amounts included that relate to specific projects or earmarked funds.
- d) Please provide a copy of the relevant trust deed for each of the charities for which the council is sole managing trustee (if applicable)

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

Kind regards,

Smaller Authorities Team

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**From:** Andrew Funnell  
**Sent:** 02 May 2023 12:11  
**To:** Wsussex Sa  
**Cc:** Tracy Ely  
**Subject:** AGAR 2022/23

Hello,

Please be advised that our gross expenditure & income for 2022/23 will exceed £200,000.

Best regards  
Andrew Funnell  
Parish Clerk

Lindfield Parish Council  
The Clock Tower House  
Lindfield Enterprise Park  
Lewes Road  
Lindfield