

| Budget Report to 31 Mar 2024 | | | | |
|------------------------------|------|----------------------|--------|--|
| EXPENDITURE | | | | |
| 101 | 4014 | Electricity | -2491 | Increased energy costs |
| 101 | 4018 | Health & Safety | -365 | Removal of fuel bund £1,050 |
| 101 | 4021 | Telephone | -339 | Accrued invoice from previous financial year |
| 101 | 4026 | IT | -1020 | Screen £668, new router £467 |
| 101 | 4036 | Property maintenance | -220 | Drain repair £880 |
| 101 | 4055 | Accounting support | -533 | Increase cost of accounting software support and payroll service |
| 101 | 4059 | Professional fees | -674 | Ecologist £1,678.60 |
| 105 | 4012 | Water | -331 | Leak detection fee |
| 105 | 4014 | Electricity | -121 | Increased energy costs |
| 105 | 4036 | Property maintenance | -506 | Replacement toilet roll dispenser £370, general repairs £410 |
| 201 | 4012 | Water | -5789 | Castle Water dispute |
| 201 | 4017 | Refuse collection | -604 | Skip costs |
| 201 | 4018 | Health & Safety | -816 | Fire safety £305, dog bin £292, signs £102, safety equip £88, paper roll £22, batteries £33 |
| 201 | 4020 | Miscellaneous | -392 | Dugouts spares £215, graffiti removal £190 |
| 201 | 4021 | Telephone | -316 | Replacement tough case for phone and increased costs |
| 201 | 4038 | Contracts | -789 | £370 FF grant costs, equipment seed slotter £374 |
| 201 | 4040 | Play equip repairs | -616 | Aerial runway £500 service, outdoor gym repair £263 |
| 201 | 4041 | Equip maintenance | -489 | Street lights repair £878 |
| 201 | 4042 | Tree management | -2556 | Fencing around T-0298 £880, ecology reports £4,676 |
| 201 | 4043 | Tractor maintenance | -2303 | Tractor repair fuel line issues £991, Grillo repair £880 and year-end adjustment, tractor brush £1,725 |
| 203 | 4014 | Electricity | -883 | Increased energy costs |
| 203 | 4016 | Cleaning | -1329 | Mid week clean charged to SHR |
| 203 | 4018 | Health & Safety | -714 | Fire panel upgrade £706 |
| 203 | 4036 | Property maintenance | -700 | Emergency lighting upgrade £1085 |
| 204 | 4036 | Property maintenance | -350 | Salt spreader £875 |
| 205 | 4014 | Electricity | -1884 | Increased energy costs |
| 205 | 4015 | Gas | -2196 | Increased energy costs |
| 205 | 4018 | Health & Safety | -1830 | Gas repairs £828, Elec repairs £310, fire upgrades £445 |
| 205 | 4019 | Security | -196 | Intruder alarm callout and new padlocks |
| 205 | 4036 | Property maintenance | -1111 | New dishwasher £1556 |
| 301 | 4012 | Water | -7518 | Castle Water leak dispute |
| 301 | 4014 | Electricity | -1448 | Increased energy costs |
| 301 | 4015 | Gas | -3930 | Increased energy costs |
| 301 | 4017 | Refuse collection | -80 | 13 months |
| 301 | 4018 | Health & Safety | -753 | Toilet repair £435, Fire exit £219, heating repair £120 |
| 301 | 4019 | Security | -1913 | CCTV repair £1,312, CCTV service £426 |
| 401 | 4011 | Rates | -586 | Rates re-valuation |
| 401 | 4019 | Security | -39 | Extra alarm tags |
| 401 | 4021 | Telephone | -19 | Contract price increase |
| 401 | 4037 | Grounds maintenance | -131 | Additional contractor grass cutting due to staff shortages |
| 401 | 4041 | Equipment | -22 | New battery |
| 501 | 4001 | Staff costs | -349 | Salary increase |
| INCOME | | | | |
| 101 | 1030 | Letting income | 3 | Ground rents |
| 101 | 1089 | Miscellaneous income | 31638 | CIL and Henry Smith grant |
| 101 | 1090 | Interest | 20,254 | CCLA account |
| 201 | 1020 | Pitch income | -2,567 | CFC storage income applied to pavilion income |
| 201 | 1089 | Miscellaneous income | 5178 | Coffee income, Spiker grant £4,499 |
| 203 | 1051 | Hire income | 22092 | £6,642 over budgeted income - pickleball |
| 205 | 1010 | Hire income | 14848 | £2,378 over budget CFC storage income |
| 301 | 1030 | Hire income | 19768 | £2,768 over budget Gym moved from YC |
| 401 | 1040 | Burial Fees | 13028 | £2,728 over budget |
| 401 | 1041 | Memorial Fees | 6110 | £4,190 under budget |
| 401 | 1042 | Grant of Rights | 9550 | £4,400 over budget |
| 401 | 1043 | Transfer of Rights | 1584 | £534 over budget |

Detailed Income & Expenditure by Budget Heading 31/03/2024

Month No: 12

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|---|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 101 ADMINISTRATION | | | | | | | |
| 1030 LETTING INCOME | 3 | 0 | (3) | | | 0.0% | |
| 1076 PRECEPT | 487,004 | 487,004 | 0 | | | 100.0% | |
| 1089 MISCELLANEOUS INCOME | 31,638 | 0 | (31,638) | | | 0.0% | 20,481 |
| 1090 INTEREST RECEIVED | 20,254 | 1,000 | (19,254) | | | 2025.4% | |
| ADMINISTRATION :- Income | 538,899 | 488,004 | (50,895) | | | 110.4% | 20,481 |
| 4001 STAFF PAY/OP COSTS | 66,208 | 75,818 | 9,610 | 9,610 | | 87.3% | |
| 4008 TRAINING | 1,425 | 1,470 | 45 | 45 | | 96.9% | |
| 4009 TRAVELLING EXPENSES | 75 | 105 | 30 | 30 | | 71.6% | |
| 4011 RATES | 5,369 | 5,760 | 391 | 391 | | 93.2% | |
| 4014 ELECTRICITY | 5,429 | 2,938 | (2,491) | (2,491) | | 184.8% | |
| 4016 CLEANING | 850 | 945 | 95 | 95 | | 89.9% | |
| 4018 HEALTH & SAFETY | 2,255 | 1,890 | (365) | (365) | | 119.3% | |
| 4019 SECURITY | 659 | 892 | 233 | 233 | | 73.9% | |
| 4020 MISC. EXPENSES | 916 | 1,050 | 134 | 134 | | 87.3% | |
| 4021 TELEPHONE/FAX | 2,439 | 2,100 | (339) | (339) | | 116.2% | |
| 4023 STATIONERY/PRINTING | 1,653 | 2,100 | 447 | 447 | | 78.7% | |
| 4024 SUBSCRIPTIONS | 3,480 | 3,675 | 195 | 195 | | 94.7% | |
| 4025 INSURANCE | 1,685 | 1,785 | 100 | 100 | | 94.4% | |
| 4026 COMPUTER/IT COSTS | 5,220 | 4,200 | (1,020) | (1,020) | | 124.3% | |
| 4036 PROPERTY MAINTENANCE | 1,270 | 1,050 | (220) | (220) | | 120.9% | |
| 4051 BANK CHARGES | 233 | 788 | 555 | 555 | | 29.5% | |
| 4055 ACCOUNTING SUPPORT | 2,738 | 2,205 | (533) | (533) | | 124.2% | |
| 4057 AUDIT FEES | 1,628 | 2,100 | 472 | 472 | | 77.5% | |
| 4059 OTHER PROF FEES | 4,874 | 4,200 | (674) | (674) | | 116.1% | 3,981 |
| ADMINISTRATION :- Indirect Expenditure | 108,407 | 115,071 | 6,664 | 0 | 6,664 | 94.2% | 3,981 |
| Net Income over Expenditure | 430,492 | 372,933 | (57,559) | | | | |
| 6000 plus Transfer from EMR | 3,981 | | | | | | |
| 6001 less Transfer to EMR | 20,481 | | | | | | |
| Movement to/(from) Gen Reserve | 413,993 | | | | | | |
| 102 CIVIC ACTIVITIES | | | | | | | |
| 4006 CHAIRMAN'S ALLWCE | 450 | 450 | 0 | | 0 | 100.0% | |
| 4008 TRAINING | 385 | 525 | 140 | | 140 | 73.3% | |
| 4009 TRAVELLING EXPENSES | 50 | 105 | 55 | | 55 | 47.6% | |
| 4020 MISC. EXPENSES | 1,035 | 3,150 | 2,115 | | 2,115 | 32.9% | |
| 4063 CIVIC SERVICE | 125 | 210 | 85 | | 85 | 59.5% | |
| CIVIC ACTIVITIES :- Indirect Expenditure | 2,045 | 4,440 | 2,395 | 0 | 2,395 | 46.1% | 0 |
| Net Expenditure | (2,045) | (4,440) | (2,395) | | | | |

Detailed Income & Expenditure by Budget Heading 31/03/2024

Month No: 12

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|--|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 105 PUBLIC CONVENIENCES | | | | | | | |
| 4001 STAFF PAY/OP COSTS | 3,855 | 4,910 | 1,055 | | 1,055 | 78.5% | |
| 4012 WATER | 751 | 420 | (331) | | (331) | 178.8% | |
| 4014 ELECTRICITY | 626 | 505 | (121) | | (121) | 124.0% | |
| 4016 CLEANING | 10,124 | 10,575 | 451 | | 451 | 95.7% | |
| 4018 HEALTH & SAFETY | 2,211 | 2,310 | 99 | | 99 | 95.7% | |
| 4025 INSURANCE | 371 | 388 | 17 | | 17 | 95.5% | |
| 4036 PROPERTY MAINTENANCE | 2,606 | 2,100 | (506) | | (506) | 124.1% | |
| PUBLIC CONVENIENCES :- Indirect Expenditure | 20,543 | 21,208 | 665 | 0 | 665 | 96.9% | 0 |
| Net Expenditure | (20,543) | (21,208) | (665) | | | | |
| 107 FGP GRANTS (& S137) | | | | | | | |
| 4701 GRANTS POWER GEN COMPETENCE | 2,000 | 2,000 | 0 | | 0 | 100.0% | |
| FGP GRANTS (& S137) :- Indirect Expenditure | 2,000 | 2,000 | 0 | 0 | 0 | 100.0% | 0 |
| Net Expenditure | (2,000) | (2,000) | 0 | | | | |
| 201 RECREATION GENERAL | | | | | | | |
| 1020 PITCH HIRE INCOME | 6,933 | 9,500 | 2,567 | | | 73.0% | |
| 1089 MISCELLANEOUS INCOME | 5,718 | 0 | (5,718) | | | 0.0% | 4,499 |
| RECREATION GENERAL :- Income | 12,651 | 9,500 | (3,151) | | | 133.2% | 4,499 |
| 4001 STAFF PAY/OP COSTS | 57,018 | 66,705 | 9,687 | | 9,687 | 85.5% | |
| 4003 TEMPORARY WORKERS | 2,100 | 2,100 | 0 | | 0 | 100.0% | |
| 4008 TRAINING | 202 | 840 | 638 | | 638 | 24.0% | |
| 4009 TRAVELLING EXPENSES | 0 | 525 | 525 | | 525 | 0.0% | |
| 4012 WATER | 5,999 | 210 | (5,789) | | (5,789) | 2856.7% | |
| 4017 REFUSE COLLECTION | 7,954 | 7,350 | (604) | | (604) | 108.2% | |
| 4018 HEALTH & SAFETY | 2,391 | 1,575 | (816) | | (816) | 151.8% | |
| 4019 SECURITY | 1,039 | 1,050 | 11 | | 11 | 99.0% | |
| 4020 MISC. EXPENSES | 2,492 | 2,100 | (392) | | (392) | 118.7% | |
| 4021 TELEPHONE/FAX | 1,031 | 715 | (316) | | (316) | 144.1% | |
| 4024 SUBSCRIPTIONS | 50 | 158 | 109 | | 109 | 31.3% | |
| 4025 INSURANCE | 993 | 1,050 | 57 | | 57 | 94.6% | |
| 4037 GROUNDS MAINTENANCE | 18,261 | 18,900 | 639 | | 639 | 96.6% | |
| 4038 EQPT HIRE/CONTRACTS | 12,339 | 11,550 | (789) | | (789) | 106.8% | |
| 4039 FLOWERBEDS | 927 | 2,100 | 1,173 | | 1,173 | 44.2% | |
| 4040 PLAY EQUIPT MAINT'CE | 3,766 | 3,150 | (616) | | (616) | 119.5% | |
| 4041 EQPT/VHICLE/MC/MNTCE | 2,789 | 2,300 | (489) | | (489) | 121.2% | |
| 4042 TREE MANAGEMENT | 13,056 | 10,500 | (2,556) | | (2,556) | 124.3% | |

Detailed Income & Expenditure by Budget Heading 31/03/2024

Month No: 12

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|---|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 4043 TRACTOR MAINTENANCE | 3,878 | 1,575 | (2,303) | | (2,303) | 246.2% | |
| 4044 FUEL & OIL | 4,372 | 6,000 | 1,628 | | 1,628 | 72.9% | |
| 4048 EQUIPMENT - PURCHASE | 2,188 | 2,200 | 12 | | 12 | 99.5% | |
| RECREATION GENERAL :- Indirect Expenditure | 142,842 | 142,653 | (189) | 0 | (189) | 100.1% | 0 |
| Net Income over Expenditure | (130,191) | (133,153) | (2,962) | | | | |
| 6001 less Transfer to EMR | 4,499 | | | | | | |
| Movement to/(from) Gen Reserve | (134,690) | | | | | | |
| 202 CAR PARK | | | | | | | |
| 1200 SNOXHALL CARPARK INCOME | 10,420 | 0 | (10,420) | | | 0.0% | 10,420 |
| CAR PARK :- Income | 10,420 | 0 | (10,420) | | | | 10,420 |
| 4011 RATES | 482 | 1,150 | 668 | | 668 | 41.9% | |
| 4014 ELECTRICITY | 1,294 | 3,350 | 2,056 | | 2,056 | 38.6% | |
| CAR PARK :- Indirect Expenditure | 1,776 | 4,500 | 2,724 | 0 | 2,724 | 39.5% | 0 |
| Net Income over Expenditure | 8,644 | (4,500) | (13,144) | | | | |
| 6001 less Transfer to EMR | 10,420 | | | | | | |
| Movement to/(from) Gen Reserve | (1,776) | | | | | | |
| 203 YOUTH CENTRE | | | | | | | |
| 1051 YOUTH CENTRE INCOME | 22,092 | 15,450 | (6,642) | | | 143.0% | |
| YOUTH CENTRE :- Income | 22,092 | 15,450 | (6,642) | | | 143.0% | 0 |
| 4001 STAFF PAY/OP COSTS | 6,777 | 9,087 | 2,310 | | 2,310 | 74.6% | |
| 4011 RATES | 184 | 3,780 | 3,596 | | 3,596 | 4.9% | |
| 4012 WATER | (475) | 1,260 | 1,735 | | 1,735 | (37.7%) | |
| 4014 ELECTRICITY | 2,143 | 1,260 | (883) | | (883) | 170.1% | |
| 4015 GAS | 2,592 | 3,360 | 768 | | 768 | 77.1% | |
| 4016 CLEANING | 3,639 | 2,310 | (1,329) | | (1,329) | 157.5% | |
| 4018 HEALTH & SAFETY | 5,859 | 5,145 | (714) | | (714) | 113.9% | |
| 4019 SECURITY | 524 | 945 | 421 | | 421 | 55.5% | |
| 4020 MISC. EXPENSES | 453 | 525 | 72 | | 72 | 86.3% | |
| 4025 INSURANCE | 1,372 | 1,575 | 203 | | 203 | 87.1% | |
| 4036 PROPERTY MAINTENANCE | 2,800 | 2,100 | (700) | | (700) | 133.4% | |
| 4059 OTHER PROF FEES | 616 | 840 | 224 | | 224 | 73.3% | |
| YOUTH CENTRE :- Indirect Expenditure | 26,485 | 32,187 | 5,702 | 0 | 5,702 | 82.3% | 0 |
| Net Income over Expenditure | (4,393) | (16,737) | (12,344) | | | | |

Detailed Income & Expenditure by Budget Heading 31/03/2024

Month No: 12

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|---|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 204 ALLOTMENTS | | | | | | | |
| 1010 RENT RECEIVED | 5,193 | 5,000 | (193) | | | 103.9% | |
| ALLOTMENTS :- Income | 5,193 | 5,000 | (193) | | | 103.9% | 0 |
| 4001 STAFF PAY/OP COSTS | 6,946 | 7,046 | 100 | | 100 | 98.6% | |
| 4012 WATER | 720 | 3,150 | 2,430 | | 2,430 | 22.8% | |
| 4025 INSURANCE | 200 | 315 | 115 | | 115 | 63.4% | |
| 4036 PROPERTY MAINTENANCE | 875 | 525 | (350) | | (350) | 166.7% | |
| 4037 GROUNDS MAINTENANCE | 250 | 1,785 | 1,535 | | 1,535 | 14.0% | |
| 4042 TREE MANAGEMENT | 2,498 | 4,200 | 1,703 | | 1,703 | 59.5% | |
| ALLOTMENTS :- Indirect Expenditure | 11,488 | 17,021 | 5,533 | 0 | 5,533 | 67.5% | 0 |
| Net Income over Expenditure | (6,295) | (12,021) | (5,726) | | | | |
| 205 SNOXHALL PAVILION | | | | | | | |
| 1010 RENT RECEIVED | 14,849 | 12,471 | (2,378) | | | 119.1% | |
| SNOXHALL PAVILION :- Income | 14,849 | 12,471 | (2,378) | | | 119.1% | 0 |
| 4001 STAFF PAY/OP COSTS | 6,541 | 8,014 | 1,473 | | 1,473 | 81.6% | |
| 4011 RATES | 112 | 2,520 | 2,408 | | 2,408 | 4.4% | |
| 4012 WATER | 898 | 1,575 | 677 | | 677 | 57.0% | |
| 4014 ELECTRICITY | 6,701 | 4,817 | (1,884) | | (1,884) | 139.1% | |
| 4015 GAS | 8,241 | 6,045 | (2,196) | | (2,196) | 136.3% | |
| 4016 CLEANING | 7,442 | 8,190 | 748 | | 748 | 90.9% | |
| 4018 HEALTH & SAFETY | 4,770 | 2,940 | (1,830) | | (1,830) | 162.2% | |
| 4019 SECURITY | 984 | 788 | (196) | | (196) | 124.9% | |
| 4020 MISC. EXPENSES | 199 | 525 | 326 | | 326 | 37.9% | |
| 4021 TELEPHONE/FAX | 81 | 1,260 | 1,179 | | 1,179 | 6.4% | |
| 4025 INSURANCE | 1,902 | 2,310 | 408 | | 408 | 82.3% | |
| 4036 PROPERTY MAINTENANCE | 4,576 | 3,465 | (1,111) | | (1,111) | 132.1% | |
| 4059 OTHER PROF FEES | 200 | 840 | 640 | | 640 | 23.8% | |
| SNOXHALL PAVILION :- Indirect Expenditure | 42,647 | 43,289 | 642 | 0 | 642 | 98.5% | 0 |
| Net Income over Expenditure | (27,798) | (30,818) | (3,020) | | | | |
| 301 VILLAGE HALL | | | | | | | |
| 1030 LETTING INCOME | 19,768 | 17,000 | (2,768) | | | 116.3% | |
| VILLAGE HALL :- Income | 19,768 | 17,000 | (2,768) | | | 116.3% | 0 |
| 4001 STAFF PAY/OP COSTS | 8,705 | 12,756 | 4,051 | | 4,051 | 68.2% | |
| 4008 TRAINING | 0 | 210 | 210 | | 210 | 0.0% | |
| 4011 RATES | 2,595 | 2,940 | 345 | | 345 | 88.3% | |

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|---|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 4012 WATER | 8,568 | 1,050 | (7,518) | | (7,518) | 816.0% | |
| 4014 ELECTRICITY | 3,093 | 1,645 | (1,448) | | (1,448) | 188.0% | |
| 4015 GAS | 5,871 | 1,941 | (3,930) | | (3,930) | 302.5% | |
| 4016 CLEANING | 3,148 | 3,150 | 2 | | 2 | 99.9% | |
| 4017 REFUSE COLLECTION | 1,075 | 995 | (80) | | (80) | 108.0% | |
| 4018 HEALTH & SAFETY | 4,133 | 3,380 | (753) | | (753) | 122.3% | |
| 4019 SECURITY | 2,228 | 315 | (1,913) | | (1,913) | 707.4% | |
| 4020 MISC. EXPENSES | 286 | 525 | 239 | | 239 | 54.4% | |
| 4021 TELEPHONE/FAX | 81 | 735 | 654 | | 654 | 11.0% | |
| 4025 INSURANCE | 3,813 | 3,890 | 77 | | 77 | 98.0% | |
| 4036 PROPERTY MAINTENANCE | 4,200 | 4,200 | (0) | | (0) | 100.0% | |
| 4059 OTHER PROF FEES | 952 | 1,050 | 98 | | 98 | 90.6% | |
| VILLAGE HALL :- Indirect Expenditure | 48,747 | 38,782 | (9,965) | 0 | (9,965) | 125.7% | 0 |
| Net Income over Expenditure | (28,979) | (21,782) | 7,197 | | | | |
| 401 CEMETERY | | | | | | | |
| 1040 BURIAL FEES | 13,028 | 10,300 | (2,728) | | | 126.5% | |
| 1041 MEMORIAL FEES | 6,110 | 10,300 | 4,190 | | | 59.3% | |
| 1042 GRANT OF RIGHTS | 9,550 | 5,150 | (4,400) | | | 185.4% | |
| 1043 Transfer Fees for Graves | 1,564 | 1,030 | (534) | | | 151.9% | |
| 1089 MISCELLANEOUS INCOME | 54 | 0 | (54) | | | 0.0% | |
| CEMETERY :- Income | 30,306 | 26,780 | (3,526) | | | 113.2% | 0 |
| 4001 STAFF PAY/OP COSTS | 82,740 | 85,200 | 2,460 | | 2,460 | 97.1% | |
| 4008 TRAINING | 0 | 500 | 500 | | 500 | 0.0% | |
| 4011 RATES | 1,846 | 1,260 | (586) | | (586) | 146.5% | |
| 4012 WATER | 289 | 315 | 26 | | 26 | 91.8% | |
| 4014 ELECTRICITY | (64) | 273 | 337 | | 337 | (23.6%) | |
| 4017 REFUSE COLLECTION | 929 | 1,155 | 226 | | 226 | 80.4% | |
| 4018 HEALTH & SAFETY | 558 | 630 | 72 | | 72 | 88.5% | |
| 4019 SECURITY | 218 | 179 | (39) | | (39) | 122.0% | |
| 4020 MISC. EXPENSES | 288 | 630 | 342 | | 342 | 45.7% | |
| 4021 TELEPHONE/FAX | 335 | 316 | (19) | | (19) | 105.9% | |
| 4024 SUBSCRIPTIONS | 95 | 334 | 239 | | 239 | 28.4% | |
| 4025 INSURANCE | 166 | 198 | 32 | | 32 | 83.9% | |
| 4036 PROPERTY MAINTENANCE | 714 | 1,050 | 337 | | 337 | 68.0% | |
| 4037 GROUNDS MAINTENANCE | 956 | 825 | (131) | | (131) | 115.9% | |
| 4038 EQPT HIRE/CONTRACTS | 0 | 630 | 630 | | 630 | 0.0% | |
| 4041 EQPT/VHICLE/MC/MNTCE | 1,492 | 1,470 | (22) | | (22) | 101.5% | |
| 4042 TREE MANAGEMENT | 1,050 | 2,100 | 1,050 | | 1,050 | 50.0% | |

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|--|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 4044 FUEL & OIL | 562 | 1,600 | 1,038 | | 1,038 | 35.1% | |
| 4048 EQUIPMENT - PURCHASE | 1,151 | 1,260 | 109 | | 109 | 91.4% | |
| 4059 OTHER PROF FEES | 0 | 880 | 880 | | 880 | 0.0% | |
| CEMETERY :- Indirect Expenditure | 93,325 | 100,805 | 7,480 | 0 | 7,480 | 92.6% | 0 |
| Net Income over Expenditure | (63,019) | (74,025) | (11,006) | | | | |
| 501 PLANNING | | | | | | | |
| 4001 STAFF PAY/OP COSTS | 12,538 | 12,189 | (349) | | (349) | 102.9% | |
| PLANNING :- Indirect Expenditure | 12,538 | 12,189 | (349) | 0 | (349) | 102.9% | 0 |
| Net Expenditure | (12,538) | (12,189) | 349 | | | | |
| 900 EARMARKED RESERVE EXPENDITURE | | | | | | | |
| 9330 EMR GRANTS UNSPENT | 6,500 | 0 | (6,500) | | (6,500) | 0.0% | 6,500 |
| 9343 EMR BUSINESS PLAN | 24,031 | 0 | (24,031) | | (24,031) | 0.0% | 24,031 |
| 9344 EMR FORWARD MAINT PLAN | 4,548 | 0 | (4,548) | | (4,548) | 0.0% | 4,548 |
| 9345 EMR ELECTIONS | 10,112 | 0 | (10,112) | | (10,112) | 0.0% | 10,112 |
| 9348 EMR HENRY SMITH | 3,500 | 0 | (3,500) | | (3,500) | 0.0% | 3,500 |
| 9349 EMR ELECTRICIAN | 2,020 | 0 | (2,020) | | (2,020) | 0.0% | 2,020 |
| 9351 EMR MUGA | 2,466 | 0 | (2,466) | | (2,466) | 0.0% | 2,466 |
| 9356 EMR SNOXHAL CAR PARK INCOME | 33,609 | 0 | (33,609) | | (33,609) | 0.0% | 33,609 |
| 9358 EMR ROAD AND PATHS | 42,926 | 0 | (42,926) | | (42,926) | 0.0% | 42,926 |
| 9359 EMR SNOXHALL STORAGE | 36,596 | 0 | (36,596) | | (36,596) | 0.0% | 36,596 |
| 9360 EMR PITCHES | 1,500 | 0 | (1,500) | | (1,500) | 0.0% | 1,500 |
| 9363 EMR REC SIGNS | 946 | 0 | (946) | | (946) | 0.0% | 946 |
| 9365 ENR GROUNDS MAINTENANCE | 2,049 | 0 | (2,049) | | (2,049) | 0.0% | 2,049 |
| 9372 EMR VILLAGE HALL | 15,475 | 0 | (15,475) | | (15,475) | 0.0% | 15,475 |
| 9384 EMR CEM DRAINAGE | 4,940 | 0 | (4,940) | | (4,940) | 0.0% | 4,940 |
| 9394 EMR PUBLIC CONVENIENCES | 1,200 | 0 | (1,200) | | (1,200) | 0.0% | 1,200 |
| 9395 EMR NEIGHBOURHOOD PLAN | 1,165 | 0 | (1,165) | | (1,165) | 0.0% | 1,165 |
| 9396 EMR JUBILEE | 6,774 | 0 | (6,774) | | (6,774) | 0.0% | 6,774 |
| 9398 EMR SNOXHALL PAVILION | 440 | 0 | (440) | | (440) | 0.0% | 440 |
| 9402 EMR YOUTH COUNCIL | 180 | 0 | (180) | | (180) | 0.0% | 180 |
| EARMARKED RESERVE EXPENDITURE :- Indirect Expenditure | 200,976 | 0 | (200,976) | 0 | (200,976) | | 200,976 |
| Net Expenditure | (200,976) | 0 | 200,976 | | | | |
| 6000 plus Transfer from EMR | 200,976 | | | | | | |
| Movement to/(from) Gen Reserve | 0 | | | | | | |

Detailed Income & Expenditure by Budget Heading 31/03/2024

Month No: 12

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|---------------------------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------|-------------------------|
| Grand Totals:- Income | 654,178 | 574,205 | (79,973) | | | 113.9% | |
| Expenditure | 713,820 | 534,145 | (179,675) | 0 | (179,675) | 133.6% | |
| Net Income over Expenditure | <u>(59,643)</u> | <u>40,060</u> | <u>99,703</u> | | | | |
| plus Transfer from EMR | 204,958 | | | | | | |
| less Transfer to EMR | 35,400 | | | | | | |
| Movement to/(from) Gen Reserve | <u>109,915</u> | | | | | | |

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 the dates set for the period for the exercise of public rights , 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 31 March 2024 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? NB: 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 or from www.ada.org.uk

Annual Internal Audit Report 2023/24

CRANLEIGH PARISH COUNCIL

www.cranleigh-pc.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) Trust funds (including charitable) – The council met its responsibilities as a trustee. | Yes | No | Not applicable |

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

Signature of person who carried out the internal audit

Date

***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:

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

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

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

and recorded as minute reference:

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

Chair

Clerk

www.cranleigh-pc.gov.uk

Section 2 – Accounting Statements 2023/24 for

CRANLEIGH PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|--------------------|--------------------|---|
| | 31 March 2023 £ | 31 March 2024 £ | |
| 1. Balances brought forward | 516,207 | 550,072 | 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 | 445,582 | 487,004 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 185,441 | 167,174 | 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 | 249,222 | 251,328 | Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments. |
| 5. (-) Loan interest/capital repayments | 0 | 0 | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any). |
| 6. (-) All other payments | 347,936 | 462,493 | Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5). |
| 7. (=) Balances carried forward | 550,072 | 490,429 | 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 | 549,924 | 496,077 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation. |
| 9. Total fixed assets plus long term investments and assets | 2,286,620 | 2,337,488 | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March. |
| 10. Total borrowings | 0 | 0 | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). |

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

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

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

Date

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

as recorded in minute reference:

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

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

In respect of

CRANLEIGH 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

External Auditor Signature

Date

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) 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, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 3 June – Friday 12 July 2024. (The latest possible dates that comply with the statutory requirements are Monday 1 July –Friday 9 August 2024); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Smaller authority name: **CRANLEIGH PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

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>1. Date of announcement (a) THURSDAY 30 MAY 2024</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>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:</p> <p>(b) MRS B. M. BELL, PARISH CLERK, CRANLEIGH PARISH COUNCIL COUNCIL OFFICE, VILLAGE WAY, CRANLEIGH, SURREY GU6 8AF</p> <p>commencing on (c) <u>Monday 3 June 2024</u></p> <p>and ending on (d) <u>Friday 12 July 2024</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>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:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) MRS B.M. BELL – PARISH CLERK</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 at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must 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

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023/24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Cashbook Reconciliation 31 March 2024

ASSETS

Cashbook at 31 March 2024

Represented by:

| | | |
|--------------------------------|----------|-----------------|
| Current Account | £45,827 | |
| CCLA PSDF | £450,000 | £495,827 |
| Less unrepresented payments | £0 | £495,827 |
| Plus unrepresented receipts | £0 | |
| Petty cash | £250 | |
| Anticipated Income to year end | £0 | |
| | | £496,077 |

LIABILITIES

Net Expenditure Budget Required to year end including EMR

Represented by:

Expenditure Budget to year end

| | | |
|-------------------------------------|----------|-----------------|
| 310 General Reserve | £79,871 | |
| 321 War Memorial Fund | £882 | |
| 333 Climate Change | £0 | |
| 342 Town Twinning | £225 | |
| 343 Capital | £2,763 | |
| 344 Forward Maintenance Plan | £8,014 | |
| 345 Elections | £4,348 | |
| 346 CIL | £67,737 | |
| 347 BID | £4,331 | |
| 350 AED | £40 | |
| 351 MUGA | £44,951 | |
| 355 Youth Shelter | £6,100 | |
| 356 Snoxhall Fields parking income | £9,567 | |
| 358 Snoxhall Fields access road | £38,143 | |
| 359 Snoxhall Storage | £0 | |
| 360 Pitches | £116 | |
| 363 Signs | £0 | |
| 365 Grounds maintenance | £10,989 | |
| 366 Play park extension | £388 | |
| 369 Snoxhall Fields parking control | £1,082 | |
| 370 Centenary Garden | £5,210 | |
| 372 Village Hall architect fees | £64,474 | |
| 394 Public Conveniences | £866 | |
| 396 D-Day | £2,740 | |
| 398 Pavilion | £27,281 | |
| 401 SERA Bins | £251 | |
| 402 Youth Council Music Club | £147 | |
| Total EMR | £300,645 | |
| | | £380,516 |

Estimated Assets over Liabilities and Reserves at year end

£115,561

| s106 Remaining Funds | | | | | | |
|----------------------|----------------------|---|---------|----------------|---------|------------------|
| Developer | Planning Application | Prescribed Use | Amount | Spend deadline | CPC EMR | Amount Remaining |
| Thakeham Homes | WA/2016/1921 | Snoxhall pitch and pavilion | £33,075 | 20/11/2027 | 398 | £27,281 |
| Crest Nicholson | WA/2016/0417 | Environmental improvements | £38,143 | April 2026 | 358 | £38,143 |
| Crest Nicholson | WA/2017/1396 | MUGA at Snoxhall Fields or Cranleigh Leisure Centre | £46,686 | 26/05/2029 | 351 | £45,070 |

| Neighbourhood CIL | | | | | |
|---------------------|-------------------|------------|------------|-------|--|
| Date | Amount | Received | Spend By | Spent | |
| 01/04/20 - 30/09/20 | £1,970.27 | 10/05/2021 | 31/03/2026 | | |
| 01/10/20 - 31/03/21 | £16,907.44 | 23/04/2021 | 31/03/2026 | | |
| 01/04/21 - 30/09/21 | £26,002.58 | 08/11/2021 | 30/09/2026 | | |
| 01/10/21 - 31/03/22 | £345.28 | 09/05/2022 | 31/03/2027 | | |
| 01/04/22 - 30/09/22 | £12,031.40 | 24/10/2022 | 30/09/2027 | | |
| 01/10/22 - 31/03/23 | £10,480.50 | 20/04/2023 | 31/03/2028 | | |
| 01/04/23 - 30/09/23 | £10,639.71 | 27/10/2023 | 30/09/2028 | | |
| 01/10/23 - 31/03/24 | £0.00 | | | | |
| | £78,377.18 | | | | |



CRANLEIGH PARISH COUNCIL

General Reserves Policy

April 2022

1. Introduction

Cranleigh Parish Council is required to maintain adequate Financial Reserves to meet the needs of its operations and to ensure financial security. The purpose of this policy is to set out how the Council will determine and review the level of reserves.

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2022) advises:

5.30. As with any financial entity, it is essential that authorities have sufficient reserves (general and earmarked) to finance both their day-to-day operations and future plans.

5.31. Smaller authorities have no specific right to accumulate funds via the precept. All reserves should be reviewed and justified regularly (i.e. at least annually). It is good practice to transparently publish both the level and rationale of all reserves.

Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specific minimum level of reserves which an authority should hold, and it is the responsibility of the Responsible Financial Officer to advise the Parish Council about the level of reserves and to ensure that there are procedures for their establishment and use.

2. Types of Reserves

These may be categorised as either General or Specific.

2.1 General Reserves

General Reserves are funds which do not have any restrictions on their use. They cushion the impact of uneven cash flows, offset budget requirements, if necessary, or can be held in case of unexpected events or emergencies.

Setting the level of General Reserves is agreed with the Annual Budget.

JPAG (March 2022 edition) advises:

5.33. 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.

5.34. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

The primary means of building General Reserves will be through a reallocation of funds (underspend on a completed project) and allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves which have been spent in the previous year. If in extreme circumstances General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Parish Council would be able to draw down from its EMRs to provide short term resources.

2.2 Earmarked Reserves 'EMR's

EMRs must be held for genuine and intended purposes and their level should be subject to annual review and justification. They should be separately identified to prevent query from internal and external auditors.

EMRs are held for several reasons and shall only be used for the purpose for which they were created:

- Renewals – to enable the planning and financing of an effective program of equipment replacement and property maintenance/refurbishment. The funds required are built up incrementally over several years when taking into account asset conditions and asset life. They are a mechanism to smooth expenditure without the need to vary budgets. The Council keeps this under annual review through its Forward Maintenance Plan.
- Carry forward of underspend on an uncompleted project – expenditure committed to a project but not spent in the budget year. Reserves can be used as a mechanism to carry forward those resources.
- Developers Contributions – proceeds from developers which can only be used for specified purposes.
- Other Earmarked Reserves – these may be set up from time to time to meet known or predicted liabilities here the purpose of an Earmarked Reserve becomes obsolete, or where there is an over-provision of funds, the excess may, on the approval of the Parish Council, be transferred to other budget headings within the revenue budget, to General Reserves or to one or more other Earmarked Reserves.

EMRs will be established on a “needs” basis in line with anticipated requirements and these are to be reviewed annually when the budget is agreed.

Any decision to set up an EMR must be approved by Parish Council. If the EMRs are used to meet short term funding gaps, they must be replenished in the following financial year. However, EMRs which have been used to meet a specific liability would not need to be replenished, after having served the purpose for which they were originally set up.

3. Management and Control of Reserves

Movements in Earmarked Reserves and General Reserves shall be reported to the Parish Council as part of the quarterly Budget to Actual Report and at monthly meetings. The use of Reserves shall be approved by the Parish Council.

The level of General Reserves shall be reviewed on an annual basis during the annual budgetary review and agreed by the Parish Council. The minimum level of General Reserves shall be recommended to the Parish Council by the Responsible Financial Officer. This will form part of the recommendations for the Annual Budget and Precept request by the Parish Council.

The current level of General Reserves to be held by the Council is set at equal to between three and six months of predicted expenditure.

Earmarked Reserves shall be reviewed on an individual basis. This review will also be undertaken as part of the Annual Budgetary Review. Approval for the creation, amendment, cessation or continuation of Earmarked Reserves will be given by the Parish Council.

Policy Review: May 2023



Cranleigh Parish Council Investment Strategy

1. INTRODUCTION

- 1.1 This policy sets out the treasury management procedures for the monitoring of the cash flow and banking arrangements of Cranleigh Parish Council.
- 1.2 Authority reference is to the Council's Financial Regulations.
- 1.3 The Local Government Act 2003 Section 12 provides the power to invest:
 - (a) for any purpose relevant to its functions under any enactment or
 - (b) for the purpose of the prudent management of its financial affairs.Section 15(1) of the Act requires a local authority to have regard:
 - (a) to such guidance as the Secretary of State may issue, and
 - (b) to such other guidance as the Secretary of State may by regulations specify for the purposes of this provision.
- 1.4 The Council acknowledges its duty of care to the community and the prudent investment of funds.

2. OBJECTIVES

- 2.1 The Council's priorities are, in the following ranking order:
 - (i) The security of capital to minimise the risk of losses.
 - (ii) The liquidity of investments to meet the cash flow needs of the Council.
 - (iii) Maximising income within the framework of the national economic situation.
- 2.2 The Council will aim to achieve a high rate of return on investments commensurate with adequate safeguards of security and liquidity.
- 2.3 The Department for Communities and Local Government maintains the borrowing of money purely to invest or to lend and make a return is unlawful and the Council will not engage in such activity.
- 2.4 The Council will monitor the risk of loss on investments by review of credit ratings on a regular basis. The Council will only invest in institutions of high credit quality – based on information from credit rating agencies (as defined).

- 2.5 Investments will be spread over different providers where appropriate to minimise risk.
- 2.6 In the light of the declaration of a climate emergency by the Council in 2020, investment instruments and action should reflect ethical and ecological standards.

3. INVESTMENTS

Definition of an Investment

- 3.1 The definition of an investment covers all of the financial assets of a local authority as well as other non-financial assets that the organisation holds primarily or partially to generate a profit; for example, investment property portfolios. This may therefore include investments that are not managed as part of normal treasury management processes or under treasury management delegations.

Investment Objectives

- 3.2 This Investment Strategy has the following objectives in priority order:
- Security – protecting the capital sum invested from loss
 - Liquidity – ensuring the funds invested are available for expenditure when needed
 - Yield – income return on the investment

Specified Investments

- 3.3 Specified investments are those offering high security and high liquidity, made in sterling and with a maturity of no more than a year. Such short term investments made with the UK Government or a Local Authority (as defined) or a Town/Parish Council will automatically be Specified Investments.
- 3.4 The Council, for prudent management of its treasury balances may use - Treasury Deposits with UK clearing banks - Local Authorities or other Public Authorities approved public sector investment funds.
- 3.5 The choice of institution and length of deposit will be at the approval of the full Council.
- 3.6 The Council will aim to achieve the optimum return on its investments commensurate with the proper levels of security and liquidity.

Non-Specified Investments

- 3.7 A non-specified investment are non-financial assets that the organisation holds primarily or partially to generate a profit. Where a local authority holds a non-financial investment, it will normally be a physical asset that can be realised to recoup the capital invested.
- 3.8 These investments have greater potential risk – examples include investment in the money market, stocks and shares. Given the unpredictability and uncertainty surrounding such investments the Council will only use this type of investment with independent financial advice.

Liquidity of Investments

- 3.9 The Council in consultation with the Responsible Financial Officer will determine the maximum periods for which funds may prudently be committed so as not to compromise liquidity.
- 3.10 Investments will be regarded as commencing on the date the commitment to invest is entered into rather than the date on which the funds are paid over to the counterparty.

Long Term Investments

- 3.11 Long Term Investments are defined in the Guidance is greater than 36 months.

3.12 The Council does not currently hold any funds in long term investments

4. REPORTING

4.1 The management of this policy will be by the Clerk / RFO and reported to each Council meeting.

5. CAPACITY, SKILLS AND CULTURE

5.1 The Council is committed to continuous professional development and supports its Clerk/RFO and Assistant Clerk to training and development through attendance at the Surrey Association of Local Councils Legal and Finance Day annually to keep up to date with corporate governance.

6. REVIEW

6.1 This policy will be reviewed by the Council on an annual basis prior to the start of the new financial year. Any variation to the policy will be submitted to the Council for approval.

7. PUBLICATION

7.1 A copy of this policy will be made available on the Council's website.

May 2023.

Policy Review Date: May 2024.



Risk Management Policy

1. Introduction

- 1.1 The Council recognises that it has a responsibility to take all reasonable and practical measures to safeguard its employees, the people it works with and provides services for; and to protect the natural and built environments for which it is responsible.
- 1.2 The Council is aware that some risks cannot be eliminated fully and has in place a strategy that provides a structured, systematic and focused approach to managing risk

2. Objectives

2.1 The objectives of the risk management policy are to:

- Integrate risk management into the culture of the Council
- Manage risk in accordance with best practice and legislative requirements
- Minimise loss, disruption, injury and damages
- Inform policy and operational decisions by identifying risks and their likely impact
- Raise awareness of the need for risk management

2.2 These objectives will be achieved by:

- Identification of risk
- Undertaking risk assessments
- Managing the risk and recording actions
- Incorporating risk management considerations into council processes
- Providing appropriate training
- Establishing clear roles, responsibilities and reporting lines
- Effective communication with, and active involvement of, employees

May 2023.

Policy Review Date: May 2024



CRANLEIGH PARISH COUNCIL

Direct Debits 02 May 2024

| Frequency | Payee | Description |
|------------------|---------------------------------------|--------------------------------------|
| Annual | GMA – Grounds Maintenance Association | Subscription |
| Annual | Information Commissioners Office | Data Protection registration |
| Annual | Wey & Arun Canal Trust | Subscription |
| Monthly | WBC | Building Rates |
| Monthly variable | EE | Mobile telephones |
| Monthly variable | Castle Water | Water supply |
| Monthly variable | Initial Washrooms | Sanitary services |
| Monthly variable | Octopus | Electricity and Gas |
| Variable | Screwfix | Misc Expense |
| Variable | Chipstead of Cranleigh | Fuel |
| Variable | SSE | Snoxhall street lighting electricity |

Approved by the Finance Committee on 02 May 2024