

| Budget Report to 31 March 2025 | | | | | |
|--------------------------------|------|----------------------|-----------------------|-------|---|
| | | | | | |
| | | EXPENDITURE | Overspend Amount | % | |
| 101 | 4011 | Rates | 398 | 6.9 | BID £250 |
| 101 | 4020 | Misc. expenses | 95 | 9 | VH poster frames £100 |
| 101 | 4025 | Insurance | 410 | 23 | Increased cost of cover |
| 101 | 4036 | Property maintenance | 1013 | 96.5 | Replacement guttering £1,644 |
| 101 | 4055 | Accounting support | 341 | 14.8 | Increase in RBS fees |
| 101 | 4059 | Audit fees | 549 | 26.1 | Increase due to VH project |
| 102 | 4009 | Travelling expenses | 56 | 53.5 | Incorrect cost centre |
| 105 | 4016 | Cleaning | 1509 | 14.3 | Extra washroom service contract |
| 105 | 4018 | Health & safety | 996 | 33.2 | Asbestos report £500, repairs £705 |
| 105 | 4025 | Insurance | 26 | 6.6 | Increased cost of cover |
| 201 | 4009 | Travelling expenses | 170 | 69.6 | Reducing delivery fees by collecting materials |
| 201 | 4017 | Refuse | 188 | 2.4 | Skip £513 |
| 201 | 4020 | Misc. expenses | 20 | 0.8 | Keysafe for VH £28 |
| 201 | 4021 | Telephone | 380 | 40 | Mobile contract price increase |
| 201 | 4037 | Grounds maintenance | 15 | 0.2 | New dog bin £266 |
| 201 | 4038 | Contracts | 29 | 0.2 | |
| 201 | 4040 | Play equip maint | 574 | 18.2 | Baskey swing repair £568 |
| 203 | 4016 | Cleaning | 846 | 28.8 | Mid week cleans recharged to SHR |
| 203 | 4018 | Health & safety | 486 | 8.8 | Legionella repairs £827 |
| 203 | 4025 | Insurance | 9 | 0.6 | Increased cost of cover |
| 203 | 4036 | Property maintenance | 468 | 22.3 | Re-decoration £1,150 |
| 204 | 4042 | Tree management | 1 | | |
| 205 | 4018 | Health & safety | 3246 | 64.9 | Toilet heat detector £788, legionella repairs £1,034, plumbing £993, asbestos £500 |
| 205 | 4019 | Security | 857 | 57.1 | CIA invoiced before year-end |
| 301 | 4011 | Rates | 107 | 3.7 | BID £194 |
| 301 | 4016 | Cleaning | 351 | 11.1 | Builders clean |
| 301 | 4017 | Refuse | 50 | 5 | Price increase |
| 301 | 4018 | Health & safety | 1783 | 45.7 | Heating repairs £253, asbestos £500 |
| 301 | 4019 | Security | 502 | 62.8 | Keys £228, CCTV call out £213 |
| 301 | 4025 | Insurance | 683 | 17.1 | Increased cost of cover for refurbishment |
| 301 | 4059 | Prof Fees | 2111 | 201 | Website £595, TV Licence £169, PRS £1,941 |
| 401 | 4018 | Health & safety | 224 | 35.6 | Asbestos report £250 |
| 401 | 4019 | Security | 9 | 4.5 | Increased cost |
| 401 | 4025 | Insurance | 161 | 80.7 | New mower increased cost of cover |
| | | INCOME | Amount Over Budget | | |
| 101 | 1030 | Letting income | 83 | | Council Chamber hire |
| 101 | 1089 | Miscellaneous income | 317110 | | CAB refuse, £307,754 VH COF, Henry Smith £8,300 |
| 101 | 1090 | Interest | 8822 | 51.8 | Interest on COF grant |
| 201 | 1020 | Pitch income | 8,204 | -20 | £1,914 under budget |
| 201 | 1030 | Letting income | 88 | | Hire of grounds |
| 201 | 1089 | Miscellaneous income | 42311 | | FF grant £6,612, Betty Riseley grant £26,515, GACT grant £2,000, PIC £4,552, SCC grant £1,101, grounds income |
| 202 | 1200 | Car park income | 12612 | | Jan - Mar not yet invoiced |
| 203 | 1051 | Hire income | 22193 | 28.8 | £4,961 over budget |
| 204 | 1030 | Rent received | 5827 | 9.4 | £502 over budget |
| 205 | 1010 | Hire income | 15397 | 21.2 | £2,696 over budget, Bridge Club use during VH works |
| 301 | 1030 | Hire income | 25446 | 138.9 | £14,794 over budget despite 6 week closure, Alpher Coffee started November |
| 401 | 1040 | Burial Fees | 16175 | 40.4 | |
| 401 | 1041 | Memorial Fees | 10738 | -6.8 | £780 under budget |
| 401 | 1042 | Grant of Rights | 12401 | 73.9 | |
| 401 | 1043 | Transfer of Rights | 1612 | 33.7 | |

Detailed Income & Expenditure by Budget Heading 31/03/2025

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 | 83 | 0 | (83) | | | 0.0% | |
| 1076 PRECEPT | 539,388 | 539,388 | 0 | | | 100.0% | 63,500 |
| 1089 MISCELLANEOUS INCOME | 317,110 | 0 | (317,110) | | | 0.0% | 316,452 |
| 1090 INTEREST RECEIVED | 25,862 | 17,040 | (8,822) | | | 151.8% | |
| ADMINISTRATION :- Income | 882,442 | 556,428 | (326,014) | | | 158.6% | 379,952 |
| 4001 STAFF PAY/OP COSTS | 69,503 | 72,312 | 2,809 | 2,809 | | 96.1% | |
| 4008 TRAINING | 1,465 | 1,500 | 35 | 35 | | 97.7% | |
| 4009 TRAVELLING EXPENSES | 96 | 100 | 4 | 4 | | 95.6% | |
| 4011 RATES | 6,158 | 5,760 | (398) | (398) | | 106.9% | |
| 4014 ELECTRICITY | 3,143 | 5,300 | 2,157 | 2,157 | | 59.3% | |
| 4016 CLEANING | 940 | 1,000 | 60 | 60 | | 94.0% | |
| 4018 HEALTH & SAFETY | 2,713 | 3,000 | 287 | 287 | | 90.4% | |
| 4019 SECURITY | 674 | 892 | 218 | 218 | | 75.6% | |
| 4020 MISC. EXPENSES | 1,145 | 1,050 | (95) | (95) | | 109.0% | |
| 4021 TELEPHONE/FAX | 2,740 | 3,300 | 560 | 560 | | 83.0% | |
| 4023 STATIONERY/PRINTING | 1,814 | 2,100 | 286 | 286 | | 86.4% | |
| 4024 SUBSCRIPTIONS | 3,394 | 3,675 | 281 | 281 | | 92.3% | |
| 4025 INSURANCE | 2,195 | 1,785 | (410) | (410) | | 123.0% | |
| 4026 COMPUTER/IT COSTS | 3,891 | 4,200 | 309 | 309 | | 92.6% | |
| 4036 PROPERTY MAINTENANCE | 2,063 | 1,050 | (1,013) | (1,013) | | 196.5% | |
| 4051 BANK CHARGES | 180 | 500 | 320 | 320 | | 36.0% | |
| 4055 ACCOUNTING SUPPORT | 2,641 | 2,300 | (341) | (341) | | 114.8% | |
| 4057 AUDIT FEES | 2,649 | 2,100 | (549) | (549) | | 126.1% | |
| 4059 OTHER PROF FEES | 2,631 | 5,000 | 2,369 | 2,369 | | 52.6% | |
| ADMINISTRATION :- Indirect Expenditure | 110,034 | 116,924 | 6,890 | 0 | 6,890 | 94.1% | 0 |
| Net Income over Expenditure | 772,408 | 439,504 | (332,904) | | | | |
| 6001 less Transfer to EMR | 379,952 | 0 | (379,952) | | | | |
| Movement to/(from) Gen Reserve | 392,456 | 439,504 | 47,048 | | | | |
| 102 CIVIC ACTIVITIES | | | | | | | |
| 4008 CHAIRMAN'S ALLWCE | 379 | 450 | 71 | 71 | | 84.2% | |
| 4008 TRAINING | 525 | 525 | 0 | 0 | | 100.0% | |
| 4009 TRAVELLING EXPENSES | 161 | 105 | (56) | (56) | | 153.5% | |
| 4020 MISC. EXPENSES | 3,150 | 3,150 | 0 | 0 | | 100.0% | |
| 4063 CIVIC SERVICE | 197 | 210 | 13 | 13 | | 93.8% | |
| CIVIC ACTIVITIES :- Indirect Expenditure | 4,412 | 4,440 | 28 | 0 | 28 | 99.4% | 0 |
| Net Expenditure | (4,412) | (4,440) | (28) | | | | |

Detailed Income & Expenditure by Budget Heading 31/03/2025

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 | 3,996 | 4,264 | 268 | | 268 | 93.7% | |
| 4012 WATER | 251 | 420 | 169 | | 169 | 59.7% | |
| 4014 ELECTRICITY | 380 | 700 | 320 | | 320 | 54.3% | |
| 4016 CLEANING | 12,084 | 10,575 | (1,509) | | (1,509) | 114.3% | |
| 4018 HEALTH & SAFETY | 3,996 | 3,000 | (996) | | (996) | 133.2% | |
| 4025 INSURANCE | 426 | 400 | (26) | | (26) | 106.6% | |
| 4036 PROPERTY MAINTENANCE | 409 | 2,100 | 1,691 | | 1,691 | 19.5% | |
| PUBLIC CONVENIENCES :- Indirect Expenditure | 21,542 | 21,459 | (83) | 0 | (83) | 100.4% | 0 |
| Net Expenditure | (21,542) | (21,459) | 83 | | | | |
| 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 | 8,204 | 10,118 | 1,914 | | | 81.1% | |
| 1030 LETTING INCOME | 88 | 0 | (88) | | | 0.0% | |
| 1089 MISCELLANEOUS INCOME | 42,311 | 0 | (42,311) | | | 0.0% | 34,600 |
| RECREATION GENERAL :- Income | 50,603 | 10,118 | (40,485) | | | 500.1% | 34,600 |
| 4001 STAFF PAY/OP COSTS | 61,295 | 68,661 | 7,366 | | 7,366 | 89.3% | |
| 4003 TEMPORARY WORKERS | 1,065 | 2,100 | 1,035 | | 1,035 | 50.7% | |
| 4008 TRAINING | 355 | 500 | 145 | | 145 | 71.0% | |
| 4009 TRAVELLING EXPENSES | 270 | 100 | (170) | | (170) | 269.6% | |
| 4012 WATER | (10,536) | 210 | 10,746 | | 10,746 | (5016.9 | |
| 4017 REFUSE COLLECTION | 8,188 | 8,000 | (188) | | (188) | 102.4% | |
| 4018 HEALTH & SAFETY | 1,158 | 1,600 | 442 | | 442 | 72.4% | |
| 4019 SECURITY | 1,034 | 1,050 | 16 | | 16 | 98.4% | |
| 4020 MISC. EXPENSES | 2,520 | 2,500 | (20) | | (20) | 100.8% | |
| 4021 TELEPHONE/FAX | 1,330 | 950 | (380) | | (380) | 140.0% | |
| 4024 SUBSCRIPTIONS | 130 | 160 | 31 | | 31 | 80.9% | |
| 4025 INSURANCE | 939 | 1,050 | 111 | | 111 | 89.4% | |
| 4037 GROUNDS MAINTENANCE | 19,915 | 19,900 | (15) | | (15) | 100.1% | |
| 4038 EQPT HIRE/CONTRACTS | 12,029 | 12,000 | (29) | | (29) | 100.2% | |
| 4039 FLOWERBEDS | 1,832 | 2,100 | 268 | | 268 | 87.2% | |
| 4040 PLAY EQUIPT MAINT'CE | 3,724 | 3,150 | (574) | | (574) | 118.2% | |
| 4041 EQPT/VHICLE/MC/MNT'CE | 467 | 3,300 | 2,833 | | 2,833 | 14.2% | |

Detailed Income & Expenditure by Budget Heading 31/03/2025

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 |
|--|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 4042 TREE MANAGEMENT | 17,000 | 17,000 | 1 | | 1 | 100.0% | |
| 4043 TRACTOR MAINTENANCE | 2,093 | 4,000 | 1,907 | | 1,907 | 52.3% | |
| 4044 FUEL & OIL | 2,963 | 6,000 | 3,037 | | 3,037 | 49.4% | |
| 4048 EQUIPMENT - PURCHASE | 2,112 | 2,200 | 88 | | 88 | 96.0% | |
| RECREATION GENERAL :- Indirect Expenditure | 129,882 | 156,531 | 26,649 | 0 | 26,649 | 83.0% | 0 |
| Net Income over Expenditure | (79,279) | (146,413) | (67,134) | | | | |
| 6001 less Transfer to EMR | 34,600 | 0 | (34,600) | | | | |
| Movement to/(from) Gen Reserve | (113,879) | (146,413) | (32,534) | | | | |
| 202 CAR PARK | | | | | | | |
| 1200 SNOXHALL CARPARK INCOME | 12,612 | 0 | (12,612) | | | 0.0% | 8,970 |
| CAR PARK :- Income | 12,612 | 0 | (12,612) | | | | 8,970 |
| 4011 RATES | 467 | 1,150 | 683 | | 683 | 40.6% | |
| 4014 ELECTRICITY | 1,357 | 2,000 | 643 | | 643 | 67.9% | |
| CAR PARK :- Indirect Expenditure | 1,824 | 3,150 | 1,326 | 0 | 1,326 | 57.9% | 0 |
| Net Income over Expenditure | 10,788 | (3,150) | (13,938) | | | | |
| 6001 less Transfer to EMR | 8,970 | 0 | (8,970) | | | | |
| Movement to/(from) Gen Reserve | 1,818 | (3,150) | (4,968) | | | | |
| 203 YOUTH CENTRE | | | | | | | |
| 1051 YOUTH CENTRE INCOME | 22,193 | 17,232 | (4,961) | | | 128.8% | |
| YOUTH CENTRE :- Income | 22,193 | 17,232 | (4,961) | | | 128.8% | 0 |
| 4001 STAFF PAY/OP COSTS | 7,071 | 7,802 | 731 | | 731 | 90.6% | |
| 4011 RATES | 180 | 3,780 | 3,600 | | 3,600 | 4.8% | |
| 4012 WATER | 366 | 1,260 | 894 | | 894 | 29.1% | |
| 4014 ELECTRICITY | 1,713 | 2,500 | 787 | | 787 | 68.5% | |
| 4015 GAS | 1,360 | 3,360 | 2,000 | | 2,000 | 40.5% | |
| 4016 CLEANING | 3,846 | 3,000 | (846) | | (846) | 128.2% | |
| 4018 HEALTH & SAFETY | 5,986 | 5,500 | (486) | | (486) | 108.8% | |
| 4019 SECURITY | 694 | 945 | 251 | | 251 | 73.4% | |
| 4020 MISC. EXPENSES | 374 | 525 | 151 | | 151 | 71.3% | |
| 4025 INSURANCE | 1,584 | 1,575 | (9) | | (9) | 100.6% | |
| 4036 PROPERTY MAINTENANCE | 2,568 | 2,100 | (468) | | (468) | 122.3% | |
| 4059 OTHER PROF FEES | 820 | 840 | 20 | | 20 | 97.7% | |
| YOUTH CENTRE :- Indirect Expenditure | 26,562 | 33,187 | 6,625 | 0 | 6,625 | 80.0% | 0 |
| Net Income over Expenditure | (4,369) | (15,955) | (11,586) | | | | |

Detailed Income & Expenditure by Budget Heading 31/03/2025

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 | 5,827 | 5,325 | (502) | | | 109.4% | |
| ALLOTMENTS :- Income | 5,827 | 5,325 | (502) | | | 109.4% | 0 |
| 4001 STAFF PAY/OP COSTS | 7,394 | 7,700 | 306 | | 306 | 96.0% | |
| 4012 WATER | 778 | 3,150 | 2,372 | | 2,372 | 24.7% | |
| 4025 INSURANCE | 179 | 315 | 136 | | 136 | 56.7% | |
| 4036 PROPERTY MAINTENANCE | 0 | 525 | 525 | | 525 | 0.0% | |
| 4037 GROUNDS MAINTENANCE | 785 | 1,785 | 1,000 | | 1,000 | 44.0% | |
| 4042 TREE MANAGEMENT | 4,201 | 4,200 | (1) | | (1) | 100.0% | |
| ALLOTMENTS :- Indirect Expenditure | 13,337 | 17,675 | 4,338 | 0 | 4,338 | 75.5% | 0 |
| Net Income over Expenditure | (7,510) | (12,350) | (4,840) | | | | |
| 205 SNOXHALL PAVILION | | | | | | | |
| 1010 RENT RECEIVED | 15,397 | 12,701 | (2,696) | | | 121.2% | |
| SNOXHALL PAVILION :- Income | 15,397 | 12,701 | (2,696) | | | 121.2% | 0 |
| 4001 STAFF PAY/OP COSTS | 6,925 | 7,651 | 726 | | 726 | 90.5% | |
| 4011 RATES | 112 | 2,520 | 2,408 | | 2,408 | 4.4% | |
| 4012 WATER | 1,018 | 1,575 | 557 | | 557 | 64.6% | |
| 4014 ELECTRICITY | 2,954 | 6,500 | 3,546 | | 3,546 | 45.5% | |
| 4015 GAS | 4,890 | 8,500 | 3,610 | | 3,610 | 57.5% | |
| 4016 CLEANING | 8,283 | 8,500 | 217 | | 217 | 97.5% | |
| 4018 HEALTH & SAFETY | 8,246 | 5,000 | (3,246) | | (3,246) | 164.9% | |
| 4019 SECURITY | 2,357 | 1,500 | (857) | | (857) | 157.1% | |
| 4020 MISC. EXPENSES | 462 | 525 | 63 | | 63 | 88.0% | |
| 4021 TELEPHONE/FAX | 0 | 1,260 | 1,260 | | 1,260 | 0.0% | |
| 4025 INSURANCE | 2,211 | 2,310 | 99 | | 99 | 95.7% | |
| 4036 PROPERTY MAINTENANCE | 1,571 | 3,465 | 1,894 | | 1,894 | 45.3% | |
| 4059 OTHER PROF FEES | 0 | 840 | 840 | | 840 | 0.0% | |
| SNOXHALL PAVILION :- Indirect Expenditure | 39,029 | 50,146 | 11,117 | 0 | 11,117 | 77.8% | 0 |
| Net Income over Expenditure | (23,632) | (37,445) | (13,813) | | | | |
| 301 VILLAGE HALL | | | | | | | |
| 1030 LETTING INCOME | 25,446 | 10,650 | (14,796) | | | 238.9% | |
| VILLAGE HALL :- Income | 25,446 | 10,650 | (14,796) | | | 238.9% | 0 |
| 4001 STAFF PAY/OP COSTS | 8,973 | 9,972 | 999 | | 999 | 90.0% | |
| 4008 TRAINING | 0 | 210 | 210 | | 210 | 0.0% | |
| 4011 RATES | 3,047 | 2,940 | (107) | | (107) | 103.7% | |

Detailed Income & Expenditure by Budget Heading 31/03/2025

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 |
|--------------------------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 4012 WATER | (6,864) | 5,500 | 12,364 | | 12,364 | (124.8%) | |
| 4014 ELECTRICITY | 2,637 | 3,300 | 663 | | 663 | 79.9% | |
| 4015 GAS | 4,126 | 4,500 | 374 | | 374 | 91.7% | |
| 4016 CLEANING | 3,501 | 3,150 | (351) | | (351) | 111.1% | |
| 4017 REFUSE COLLECTION | 1,050 | 1,000 | (50) | | (50) | 105.0% | |
| 4018 HEALTH & SAFETY | 5,683 | 3,900 | (1,783) | | (1,783) | 145.7% | |
| 4019 SECURITY | 1,302 | 800 | (502) | | (502) | 162.8% | |
| 4020 MISC. EXPENSES | 511 | 525 | 14 | | 14 | 97.4% | |
| 4021 TELEPHONE/FAX | 0 | 735 | 735 | | 735 | 0.0% | |
| 4025 INSURANCE | 4,683 | 4,000 | (683) | | (683) | 117.1% | |
| 4032 PUBLICITY | 100 | 100 | 0 | | 0 | 100.0% | |
| 4036 PROPERTY MAINTENANCE | 4,191 | 4,200 | 9 | | 9 | 99.8% | |
| 4038 EQPT HIRE/CONTRACTS | 961 | 1,000 | 39 | | 39 | 96.1% | |
| 4059 OTHER PROF FEES | 3,161 | 1,050 | (2,111) | | (2,111) | 301.0% | |
| VILLAGE HALL :- Indirect Expenditure | 37,064 | 46,882 | 9,818 | 0 | 9,818 | 79.1% | 0 |
| Net Income over Expenditure | (11,618) | (36,232) | (24,614) | | | | |
| 401 CEMETERY | | | | | | | |
| 1040 BURIAL FEES | 16,175 | 11,518 | (4,657) | | | 140.4% | |
| 1041 MEMORIAL FEES | 10,738 | 11,518 | 780 | | | 93.2% | 1,258 |
| 1042 GRANT OF RIGHTS | 12,401 | 7,130 | (5,271) | | | 173.9% | |
| 1043 Transfer Fees for Graves | 1,612 | 1,206 | (406) | | | 133.7% | |
| CEMETERY :- Income | 40,925 | 31,372 | (9,553) | | | 130.5% | 1,258 |
| 4001 STAFF PAY/OP COSTS | 97,266 | 97,323 | 57 | | 57 | 99.9% | |
| 4008 TRAINING | 0 | 500 | 500 | | 500 | 0.0% | |
| 4011 RATES | 1,846 | 2,000 | 154 | | 154 | 92.3% | |
| 4012 WATER | 289 | 400 | 111 | | 111 | 72.2% | |
| 4014 ELECTRICITY | 211 | 550 | 339 | | 339 | 38.4% | |
| 4017 REFUSE COLLECTION | 1,050 | 1,155 | 105 | | 105 | 90.9% | |
| 4018 HEALTH & SAFETY | 854 | 630 | (224) | | (224) | 135.6% | |
| 4019 SECURITY | 209 | 200 | (9) | | (9) | 104.5% | |
| 4020 MISC. EXPENSES | 646 | 1,200 | 554 | | 554 | 53.9% | |
| 4021 TELEPHONE/FAX | 366 | 400 | 34 | | 34 | 91.6% | |
| 4024 SUBSCRIPTIONS | 100 | 334 | 234 | | 234 | 29.9% | |
| 4025 INSURANCE | 361 | 200 | (161) | | (161) | 180.7% | |
| 4036 PROPERTY MAINTENANCE | 0 | 500 | 500 | | 500 | 0.0% | |
| 4037 GROUNDS MAINTENANCE | 463 | 1,000 | 537 | | 537 | 46.3% | |
| 4038 EQPT HIRE/CONTRACTS | 270 | 630 | 360 | | 360 | 42.9% | |
| 4041 EQPT/VHICLE/MC/MNTCE | 1,385 | 1,500 | 115 | | 115 | 92.3% | |

Detailed Income & Expenditure by Budget Heading 31/03/2025

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 |
|--|------------------------|-----------------------|--------------------------|--------------------------|--------------------|--------------|-------------------------|
| 4042 TREE MANAGEMENT | 2,100 | 2,100 | 0 | | 0 | 100.0% | |
| 4044 FUEL & OIL | 755 | 1,600 | 845 | | 845 | 47.2% | |
| 4048 EQUIPMENT - PURCHASE | 1,168 | 1,300 | 133 | | 133 | 89.8% | |
| 4059 OTHER PROF FEES | 0 | 880 | 880 | | 880 | 0.0% | |
| CEMETERY :- Indirect Expenditure | 109,340 | 114,402 | 5,062 | 0 | 5,062 | 95.6% | 0 |
| Net Income over Expenditure | (68,415) | (83,030) | (14,615) | | | | |
| 6001 less Transfer to EMR | 1,258 | 0 | (1,258) | | | | |
| Movement to/(from) Gen Reserve | (69,673) | (83,030) | (13,357) | | | | |
| 501 PLANNING | | | | | | | |
| 4001 STAFF PAY/OP COSTS | 13,336 | 13,530 | 194 | | 194 | 98.6% | |
| PLANNING :- Indirect Expenditure | 13,336 | 13,530 | 194 | 0 | 194 | 98.6% | 0 |
| Net Expenditure | (13,336) | (13,530) | (194) | | | | |
| 900 EARMARKED RESERVE EXPENDITURE | | | | | | | |
| 9343 EMR BUSINESS PLAN | 9,602 | 0 | (9,602) | | (9,602) | 0.0% | 9,602 |
| 9344 EMR FORWARD MAINT PLAN | 26,634 | 0 | (26,634) | | (26,634) | 0.0% | 26,634 |
| 9348 EMR HENRY SMITH | 8,300 | 0 | (8,300) | | (8,300) | 0.0% | 8,300 |
| 9351 EMR MUGA | 450 | 0 | (450) | | (450) | 0.0% | 450 |
| 9355 EMR TREES | 24,579 | 0 | (24,579) | | (24,579) | 0.0% | 24,579 |
| 9356 EMR SNOXHAL CAR PARK INCOME | 17,997 | 0 | (17,997) | | (17,997) | 0.0% | 17,997 |
| 9358 EMR ROAD AND PATHS | 38,144 | 0 | (38,144) | | (38,144) | 0.0% | 38,144 |
| 9360 EMR PITCHES | 2,675 | 0 | (2,675) | | (2,675) | 0.0% | 2,675 |
| 9362 EMR BINS | 4,700 | 0 | (4,700) | | (4,700) | 0.0% | 4,700 |
| 9363 EMR REC SIGNS | 735 | 0 | (735) | | (735) | 0.0% | 735 |
| 9365 ENR GROUNDS MAINTENANCE | 17,575 | 0 | (17,575) | | (17,575) | 0.0% | 17,575 |
| 9366 EMR PLAYGROUND EQUIP | 26,885 | 0 | (26,885) | | (26,885) | 0.0% | 26,885 |
| 9369 EMR PARKING CONTROL | 1,082 | 0 | (1,082) | | (1,082) | 0.0% | 1,082 |
| 9372 EMR VILLAGE HALL | 456,836 | 0 | (456,836) | | (456,836) | 0.0% | 456,836 |
| 9373 EMR VILLAGE HALL PHASE 2 | 3,173 | 0 | (3,173) | | (3,173) | 0.0% | 3,173 |
| 9388 EMR CEM MANAGEMENT SYSTEM | 1,258 | 0 | (1,258) | | (1,258) | 0.0% | 1,258 |
| 9396 EMR JUBILEE | 2,653 | 0 | (2,653) | | (2,653) | 0.0% | 2,653 |
| 9402 EMR YOUTH COUNCIL | 30 | 0 | (30) | | (30) | 0.0% | 30 |
| EARMARKED RESERVE EXPENDITURE :- Indirect Expenditure | 643,306 | 0 | (643,306) | 0 | (643,306) | | 643,306 |
| Net Expenditure | (643,306) | 0 | 643,306 | | | | |
| 6000 plus Transfer from EMR | 643,306 | 0 | (643,306) | | | | |
| Movement to/(from) Gen Reserve | 0 | 0 | 0 | | | | |

Detailed Income & Expenditure by Budget Heading 31/03/2025

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 | 1,055,446 | 643,826 | (411,620) | | | 163.9% | |
| Expenditure | 1,151,668 | 580,326 | (571,342) | 0 | (571,342) | 198.5% | |
| Net Income over Expenditure | (96,222) | 63,500 | 159,722 | | | | |
| plus Transfer from EMR | 643,306 | 0 | (643,306) | | | | |
| less Transfer to EMR | 424,780 | 0 | (424,780) | | | | |
| Movement to/(from) Gen Reserve | 122,304 | 63,500 | (58,804) | | | | |

Cashbook Reconciliation 31 March 2025

ASSETS

Cashbook at 31 March 2025

Represented by:

| | | |
|--------------------------------|----------|----------|
| Current Account | £101,469 | |
| CCLA PSDF | £275,000 | £376,469 |
| Less unrepresented payments | £29 | £376,440 |
| Plus unrepresented receipts | £0 | |
| Petty cash | £250 | |
| Anticipated Income to year end | £0 | |
| | | £376,690 |

LIABILITIES

Net Expenditure Budget Required to year end including EMR

Represented by:

| | | |
|------------------------------------|----------|----------|
| Expenditure Budget to year end | £0 | |
| 310 General Reserve | £82,313 | |
| 321 War Memorial Fund | £882 | |
| 342 Town Twinning | £225 | |
| 343 Capital | £13,161 | |
| 344 Forward Maintenance Plan | £0 | |
| 345 Elections | £4,348 | |
| 346 CIL | £68 | |
| 347 BID | £0 | |
| 350 AED | £40 | |
| 351 MUGA | £44,501 | |
| 354 EMR Tractor | £450 | |
| 355 Trees | £0 | |
| 356 Snoxhall Fields parking income | £2,540 | |
| 358 Snoxhall Fields access road | £0 | |
| 360 Pitches | £4,053 | |
| 362 Bins | £0 | |
| 363 Signs | £366 | |
| 365 Grounds maintenance | £6,452 | |
| 366 Play park extension | £0 | |
| 368 Ecology | £1,803 | |
| 370 Centenary Garden | £5,210 | |
| 372 Village Hall architect fees | £3,178 | |
| 373 Village Hall phase 2 | £76,828 | |
| 394 Public Conveniences | £866 | |
| 396 D-Day | £87 | |
| 398 Pavilion | £27,281 | |
| 401 SERA Bins | £251 | |
| 402 Youth Council Music Club | £117 | |
| Total EMR | £192,707 | |
| | | £275,020 |

Estimated Assets over Liabilities and Reserves at year end

£101,670

Beverley Bell
Clerk to Cranleigh Parish Council

7 April 2025

Dear Beverley

Cranleigh Parish Council - Internal Audit 24-25
Final Audit

The internal audit for the 24-25 financial year is now complete. I am pleased to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) for with no comments.

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information – that is the job of external audit.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of my internal audit work for 24-25. Recommendations are set out at Appendix A. Areas not tested because they are not relevant to this Council are listed at Appendix B.

The audit was carried out in two stages. The interim audit was carried out on 7 November, this concentrated on in year financial transactions and governance controls. The final audit was carried out on 7 April and concentrated on the statement of accounts and balance sheet.

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A. Books of Account **Interim Audit**

The Council uses RBS Omega, an industry specific accounting package, alongside the purchase and sales ledger modules. Room bookings are recorded on an outlook calendar, and bookings invoices are generated from these records. The Omega system is used to report and record the financial transactions of the Council and a review of the cashbook shows that all data fields are being entered, and that the accounts were up to date. My audit testing showed that supporting documentation could be readily located from records recorded on the Omega System. There have been no changes since 23-24.

I tested opening balances on the Omega system at 1.4.24 and confirmed they could be agreed back to the audited accounts for last financial year. Box 7 on the Agar for 23-24 was £490,429, this has been agreed to the opening balance sheet on the Omega system.

I confirmed that the Council's VAT returns are up to date, with VAT claimed to the end of September 2024. VAT reclaimed was £82,478. I checked that figures in the VAT return have been derived directly from the RBS system and confirmed with the Clerk that the return was submitted to HMRC. I checked the refund into the bank account, this was banked on 15th October. The Q2 VAT claim has been agreed to the month 6 balance sheet, so the VAT nominal account is in balance. The Clerk confirms that the Council has opted to tax the Village Hall – the VAT on works to the building can be reclaimed, and VAT will need to be charged on income generated by the building.

Final Audit

The accounting statements have been agreed back to year end reports produced from the Rialtas accounting system. All comparatives reported in the financial statements have been agreed back to the audited 23-24 accounts, as published on the Council website. Arithmetic in the financial statements has been checked.

I confirmed that the VAT return for period January to March 25 has been completed and was submitted to HMRC on 4 April 2025. VAT of £9,858 was reclaimed, the Council is up to date with VAT.

My interim report was considered at the November Full Council meeting (minute 10.6)

B. Financial Regulations & Payments **Interim Audit**

Financial Regulations and Standing Orders are both based on NALC templates. Both documents were approved at the May meeting of Full Council (Minute 14). The Council has adopted the new financial regulations template published by NALC in May 24 as the basis for the new financial regulations.

The Council has a robust process for authorisation of payments to suppliers. The Council approves expenditure via the annual budget process, Payments are approved at a Council meeting, this is notified in minutes and by a dual signature process by councillors, who sign invoices as ready for payment. Payments to suppliers are set up at bank by a member of staff and authorised by a two councillors. The clerk logs in to the bank account and

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downloads authorisation records (this is necessary as the bank does not retain authorisation data).

I tested a sample of payments selected at from the cashbook for the first 7 months of 2024-25. For all payments tested I was able to confirm

- Payment per cash book agreed to invoice
- VAT correctly accounted for
- Expenditure appropriate for this council
- Invoice signed off by 2 councillors
- Printed bank records show payment authorised by two councillors

I note that printed bank authorisation was not on file for four payments tested – this is due to technical issues with bank , I have checked authorisation to meeting minutes, and confirmed councillor signature on invoices, so I am content that payments were authorised in line with financial regulations

I confirmed that the Council has followed financial regulations in letting contracts for the following high value projects:

- Village Hall building works
- Theatrical fit out
- Footpath work

All three contracts were advertised on the Find a Contract website.

I provided advice on the Council's banking arrangements. The Council may wish to approach the bank to increase the £5000 transaction limit. Given the technical issues the Council has experienced with the electronic payment process, alternative banks may need to be considered.

Final Audit

Non pay expenditure per box 6 to the accounts amounted to £ 875,908 up from £462,493 in 23-24 . The increase is due to works at the Village Hall.

I tested 4 further payments from the final 3 months of the financial year and confirmed the following:

- VAT correctly accounted for
- Expenditure appropriate for this council
- Invoice authorised by 2 councillors at bank - checked to bank audit log
- Payment per cash book agreed to invoice
- Invoice signed off by 2 councillors

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C. Risk Management & Insurance

Interim Audit

The Council undertakes a full risk assessment annually. I have confirmed with the Clerk that the risk assessment will be approved at the January 2024 meeting of Full Council. I will review this at my final audit visit.

I have confirmed that the Council has a valid insurance certificate, with an expiry date of August 2025. Insurance has been arranged by Clear , and the Council is insured with Aviva, Asset cover is monitored by the Clerk and is checked against insurance values held in the asset register. 10 buildings are insured. Asset insurance cover is as follows

| Property Insured | Declared Value | Sum Insured |
|--|-----------------------|--------------------|
| Buildings | £6,204,054 | £7,444,864 |
| Contents | £167,103 | £200,523 |
| Other Property Insured away from the Premises | | |
| Street Furniture | £100,000 | £120,000 |
| Walls, Gates and Fences | £104,941 | £125,929 |
| Playground Equipment | £298,864 | £358,636 |
| CCTV Equipment | £44,613 | £53,535 |
| War Memorials | £75,000 | £90,000 |
| Ground Surfaces | £365,674 | £438,808 |
| Mowers and Machinery | £68,575 | £82,290 |
| Sports Equipment | £61,754 | £74,104 |
| Regalia | £2,145 | £2,574 |
| Terrorism | Not Insured | |

The Village Hall is insured at a value of £3.3million. The Clerk confirmed that the insurance value of this building has been increased to reflect the works at the building. Fidelity cover is set at £1million, this is sufficient given cash holdings at the Council.

The Clerk completed a backup test of Rialtas data in October 2024. It is recommended that the ICT company is asked to complete a test restore of sharepoint data as part of the risk assessment process.

Final Audit

The Council reviewed and approved the Risk Management Policy at the annual meeting in May. The Risk Assessment was considered at the 16 January meeting of Full Council (minute 16). I have reviewed the risk assessment and it appears sufficient for a council of this size, with evidence of update in year. The risk assessment is supported by detailed risk assessments for individual activities and assets. A new risk assessment relating to sexual harassment has been added this financial year.

The Clerk shared evidence of test restore of SharePoint data completed in October 24.

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D. Budget, Precept & Reserves

Interim Audit

The Clerk confirmed that the 25-26 budget process is under way. I will review outputs from this process at my year end audit. The Council continues to review budget against actuals each quarter, as required by financial regulations. The quarter two budget monitoring report is due to be discussed at the Finance Committee meeting in November. The Clerk prepares a narrative note and screen presentation setting out variances identified as part of the budget monitoring process, and these notes are recorded in minutes. I reviewed the quarter 2 report, no significant overspends were reported

Final Audit

Reserves at 31 March 2025 were £394,207 (23-24 £490,429).

General reserves at year end were £202K . This represents 37% of precept, which is at the mid-point of recommended levels set out in the NALC Practitioners' Guide. General levels are held at an appropriate level.

I reviewed earmarked reserves. The largest earmarked reserves are:

- £76K - Village Hall Phase 2 – this is CIL money, some of this needs to be spent by end of 2026.
- £44K - MUGA - s106 monies
- £27K – Snoxhall pavilion, part of this will be spent on the machine shed.

Other reserves are in place to support assets, expenditure contingencies and projects. I am satisfied that earmarked reserves are well managed and appropriate for this Council.

The 25-26 budget was approved at the Full Council meeting on 12 December 2024 (minute 9.5), alongside the precept, which was set at £597,902 . A balanced budget was set, this is summarised below:

| | £K 25-26 budget | £K |
|----------------|-----------------|-----|
| Income | 149 | |
| Precept | 598 | |
| | | 747 |
| Expenditure | 663 | |
| Maintenance | | |
| Plan | 33 | |
| Business Plan | 20 | |
| PWLB repayment | 27 | |
| Election | 4 | |
| | | 747 |

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E. Income

Interim Audit

The Council has a number of income streams, outside of the precept. These include the following:

- Hall hire - Village Hall / Pavilion and Youth Centre
- Football pitches
- Cemetery fees

I tested a sample of transactions selected from the first seven months of the financial year. For all transactions tested, I was able to agree income credited on the accounting system back to bank statement, and to an invoice, and where appropriate, burial records and approved cemetery fees. My testing included 2 grant receipts

- £307,754 – grant From DLUHC – agreed to grant notification
- £26,497 – grant for playground - agreed to remittance from solicitor

I reviewed the sales ledger. The sales ledger balance at 7 November stood at £15K. Of this balance, there is only one debtor account of concern. The Clerk confirmed this account is being closely monitored and reported to Councillors. I advised that this debt should not be allowed to increase given the nature of the debtor, and that weekly payments could be considered.

Final Audit

Precept per box 2 to the accounts was £539,388 (23-24 £487,004). This has been agreed to third party documentation provided by central government.

Income per box 3 to the accounts was £516,058 (23-24 £167,174). I reviewed a small sample of income credits from the final quarter of the financial year. For transactions selected I was able to agree income back to invoice, and to appropriate supporting documentation.

F. Petty cash

Final Audit

£250 petty cash was held at year end. I checked this has been counted and that cash reconciles to accounting records. The count was signed off by the Clerk and a councillor.

G. Payroll

Interim and Final Audits

Staff costs per box 4 to the accounts were £275,760 (23-24 £251,328).

I tested the August payroll. 3 staff payments were tested, I agreed payments for 3 staff from cashbook to payslip. From there I agreed gross pay back to pay award letters. I am satisfied staff are being paid approved rates of pay, and that this is being accurately recorded in the cashbook

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The Clerk logged into the Council's HMRC Account and confirmed there were no monies outstanding in respect of tax or NI.

At the year-end audit I confirmed that box 4 on the accounting statements only contained staff salary and payroll costs, as required by regulations.

H. Assets and investments

Final Audit

Fixed assets per box 9 to the accounts were £ 2,721,676 (23-24 £2,337,488).

I have agreed the balance in the accounts back to the asset register. The asset register appears complete and to record assets at cost or proxy cost, as required by regulations, with sufficient detail to locate all assets listed.

Additions of £441K have been recorded on the asset register. A schedule of additions has been provided. I tested one major addition - £236K theatre lights and sound system, to invoices, and can confirm the asset has been correctly added to the asset register at cost.

Deletions of £57K have been processed in 24-25. A schedule of assets disposed of has been supplied.

I am satisfied fixed assets are properly accounted for.

I. Bank reconciliations

Interim Audit

The Council has one current and one investment account. Bank reconciliations are completed weekly by the clerk, these are then reviewed monthly by a councillor by a Councillor who is not a signatory, and reported to the monthly Council meeting. There is clear evidence that bank reconciliations are being completed promptly.

I reperformed the bank reconciliation for September 2024. I completed the following test:

- Agreed cashbook balances to Omega system (month 6 balance sheet)
- Agreed bank balances to bank statements
- Checked arithmetic in the bank reconciliation
- Confirmed councillor review of the bank reconciliation

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Final Audit

Borrowings per box 10 to the accounts were £nil (23-24 £ nil)

Cash per box 8 to the accounts was £376,690 (23-24 £496,077)

I reformed the year end bank reconciliation. I agreed all balances in the bank reconciliation back to the accounting system reports and to bank statements. The year end bank reconciliation was found to be accurate - review will be completed at the April meeting where Councillor signature will be provided.

J. Year-end accounts

Cranleigh PC has produced accounts on an accruals basis, this is required as income / expenditure is above £200k. A reconciliation between Box 7-8 of the accounts has been prepared, for external audit review, and creditor and debtor listings support this reconciliation. An explanation of year-on-year variances has also been prepared and provides detailed explanations for review by external audit.

L: : The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements

Interim Audit

Yes, the Council meets the requirement of the Code by publishing information on the Council website, mainly on the Financial Information page. I checked that the following information was up to date at the time of the interim audit:

- Payments data – published to end of September 2024 – purchase ledger reports published
- Parking data – details of parking income for Snoxhalls Field published

I am satisfied the Council is meeting the requirements of the Transparency Code

Final Audit

I confirmed expenditure data was published to the end of March – carpark and CIL reports will be updated once reports are received from Waverley.

M: Arrangements for Inspection of Accounts

Interim Audit

Inspection periods for 23-24 were set as follows

| Inspection - Key date | 23-24 Actual |
|-----------------------------------|----------------|
| Accounts approved at Full Council | 16 May Council |
| Announcement | 30 May |
| Inspection period begins | 3 June |
| Inspection period ends | 12 July |
| Correct length | Yes |

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I can confirm that regulations were followed and that the Council can therefore sign off that it has met control objective 4 on the annual governance statement.

N: Publication requirements 2024 AGAR

Interim Audit

I confirmed that the Council has correctly loaded the audited accounts, annual governance statement and audit certificate for 23-24 on to the Council website. The conclusion of audit certificate has been correctly published, with a date of 12 August, in advance of the 30 September deadline. The Council received a clear audit certificate from the external auditors dated 7 August, so there are no matters to be taken into consideration in 24-25. The audit certificate was reported to Council at the September meeting (minute 9.5).

O. Trusteeship

Interim Audit

The Council is Trustee of The Snoxhall Field - Registered Charity: 1178530.

The 23-24 annual return was submitted to the Charity Commission on 6 August 2024, before the regulatory deadline. A meeting of the Charity was held separate to Council meetings in May 24, approval of the annual return was minuted at this meeting. No independent examination is required for this charity as there is no income or expenditure.

I attach my invoice for your consideration together with the internal audit report from the AGAR. I would like to take this opportunity to thank you for your help with the audit. I look forward to working with you again next year, in the meantime please do not hesitate to contact me if I can be of any assistance.

Yours sincerely

Mike Platten CPFA

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April Skies

Accounting

APPENDIX A
Points Forward – Action Plan - Interim and Final Audits

| Matter Arising | Recommendation | Council Response |
|-----------------------|-----------------------|-------------------------|
| None | | |
| | | |

Appendix B

Internal Audit Control Objectives – Marked as not covered

| Control Objective | Area for Audit | Why this has not been audited |
|-------------------|---|---|
| K | Exemption from limited assurance review | Council had limited assurance review in 23-24 |

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Annual Governance and Accountability Return 2024/25 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 2024/25

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 2025**.
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 2025**. 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 2025
 - 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 2024/25

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 2025 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 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 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) 2024/25

- 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 2025.
- 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 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- 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 2025**.

| 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 2025 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 2024/25

CRANLEIGH PARISH COUNCIL

https://www.cranleigh-pc.gov.uk/Home_14091.aspx

During the financial year ended 31 March 2025, 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 2024/25 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 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i> | | | ✓ |
| L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation. | ✓ | | |
| M. 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 <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> . | ✓ | | |
| N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> . | ✓ | | |
| O. (For local councils only) | Yes | No | Not applicable |
| Trust funds (including charitable) – The council met its responsibilities as a trustee. | ✓ | | |

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

Date(s) internal audit undertaken

07/11/2024

07/04/2025

Name of person who carried out the internal audit

MIKE PLATTEN CPFA

Signature of person who carried out the internal audit

Date

07/04/2025

*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 2024/25

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 2025, that:

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

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

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

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 2024/25 for

CRANLEIGH PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|-----------------------|-----------------------|---|
| | 31 March 2024 £ | 31 March 2025 £ | |
| 1. Balances brought forward | 550,072 | 490,429 | 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 | 487,004 | 539,388 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 167,174 | 516,058 | 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 | 251,328 | 275,760 | 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 | 462,493 | 875,908 | 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 | 490,429 | 394,207 | 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 | 496,077 | 376,690 | 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 | 2,337,488 | 2,721,676 | 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 2025 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 2024/25

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 2025; 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 2024/25

(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 2024/25

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 2025.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Cranleigh Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2025

| | | <u>Account Description</u> | <u>Balance</u> | |
|---------------------------------------|---|----------------------------|---------------------------------------|-------------------|
| <u>Bank Statement Balances</u> | | | | |
| | 1 | 31/03/2025 | Business Account - 01806074 | 101,468.70 |
| | 1 | 31/03/2025 | CCLA PSDF | 275,000.00 |
| | | | | 376,468.70 |
| <u>Other Cash & Bank Balances</u> | | | | |
| | | | PETTY CASH FLOAT | 250.00 |
| | | | | 250.00 |
| | | | | 376,718.70 |
| <u>Unpresented Payments</u> | | | | |
| | 1 | 20/03/2025 | 011987 | 29.20 |
| | | | | 29.20 |
| | | | | 376,689.50 |
| <u>Receipts not on Bank Statement</u> | | | | |
| | 0 | 31/03/2025 | All Receipts Cleared | 0.00 |
| | | | | 0.00 |
| Closing Balance | | | | 376,689.50 |
| <u>All Cash & Bank Accounts</u> | | | | |
| | 1 | | LLOYDS CURRENT A/C | 376,439.50 |
| | | | Other Cash & Bank Balances | 250.00 |
| | | | Total Cash & Bank Balances | 376,689.50 |

Cranleigh Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2025

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

| <u>Code</u> | <u>Description</u> | <u>Last Year £</u> | <u>This Year £</u> |
|-------------|--|--------------------|--------------------|
| | Total Reserves | 490,429.05 | 394,206.89 |
| 100 | TRADE DEBTORS | 2,932.16 | 8,065.86 |
| 105 | VAT CONTROL | 17,000.75 | 9,858.80 |
| 110 | PREPAYMENTS | 1,172.24 | 1,048.94 |
| 120 | ACCRUED INTEREST INCOME | 2,129.28 | 1,217.42 |
| 525 | PAYE/NIC CONTROL | 0.00 | 5,892.64 |
| 526 | S'ANN CONTROL | 0.00 | 4,116.69 |
| | Less Total Debtors | 23,234.43 | 30,200.35 |
| 500 | TRADE CREDITORS | 21,267.02 | 3,149.76 |
| 509 | DEPOSITS - Village Hall | 0.00 | 100.00 |
| 510 | DEPOSITS -Allotments | 0.00 | 239.80 |
| 511 | ACCRUED EXPENSES | 2,602.40 | 3,366.40 |
| 550 | RECEIPTS IN ADVANCE | 5,013.00 | 5,827.00 |
| | Plus Total Creditors | 28,882.42 | 12,682.96 |
| | Equals Total Cash and Bank Accounts | 496,077.04 | 376,689.50 |
| 200 | LLOYDS CURRENT A/C | 495,827.04 | 376,439.50 |
| 220 | PETTY CASH FLOAT | 250.00 | 250.00 |
| | Total Cash and Bank Accounts | 496,077.04 | 376,689.50 |

| s106 Remaining Funds | | | | | | |
|----------------------|----------------------|-----------------------------|---------|----------------|---------|------------------|
| Developer | Planning Application | Prescribed Use | Amount | Spend deadline | CPC EMR | Amount Remaining |
| Thakeham Homes | WA/2016/1921 | Snobhall pitch and pavilion | £33,075 | 20/11/2027 | 398 | £27,281 |
| Crest Nicholson | WA/2017/1396 | Recreational facilities | £47,417 | 26/05/2029 | 351 | £44,500 |

| Neighbourhood CIL | | | | | | | | |
|---------------------|--------------------|------------|------------|-----------|------------|---------|--|--|
| Date | Amount | Received* | Spend By | Spent | Date | Balance | | |
| 01/04/20 - 30/09/20 | £1,970.27 | 10/05/2021 | 31/03/2026 | £1,485.00 | 20/08/2024 | £485.27 | | |
| 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 | | | | | | | |
| 01/04/24 - 30/09/24 | £68.07 | 30/10/2024 | 30/09/2029 | | | | | |
| 01/10/24 - 31/03/25 | £21,894.77 | | | | | | | |
| | £100,340.02 | | | | | | | |