MINUTES OF THE PATTINGHAM AND PATSHULL PARISH COUNCIL MEETING HELD ON THE 9TH MAY 2022 AT PATTINGHAM VILLAGE HALL

Present: Councillors: R Lines (Chairman), D Billson (Vice-Chairman), J Tomlinson, Mrs A Davies, A Freeman, T Mason, L Billingham, N Hill.

Also Present: Miss J S Cree, Councillor Mrs V Wilson, Councillor R Reade, Louise Mcfadzean, PC Ashley Tooth.

34/22. Election of Chairman of the Parish Council for the Council Year 2022/23.
(the new Chairman to make his/her declaration of Acceptance of Office).

There was 1 nomination for Chairman of the Council, Councillor R Lines, this was proposed by Councillor Mrs A Davies and seconded by Councillor T Mason, on a vote this was carried. Therefore, he was elected to the office of Chairman and duly signed his acceptance of office form.

35/22. Appointment of Vice-Chairman of the Parish Council for the Council Year 2022/23.
(the new Vice-Chairman to make his/her declaration of Acceptance of Office).

There were 2 nominations for the position of Vice Chairman of the Council, Councillor Mrs A Davies and Councillor J Tomlinson, on a vote there were 5 votes for Councillor Mrs A Davies and 3 for Councillor J Tomlinson. Therefore, she was elected to the office of Vice Chairman and duly signed her acceptance of office form.

36/22. Vote of Thanks to the Outgoing Chairman and Vice-Chairman.

Members thanked the Vice Chairman of the Council for his diligence and hard work for the Council over the past 12 months.

37/22. Apologies for Absence.

Apologies of absence were received from Councillors N Land and M Finch.

38/22. Declarations of Councillors' Interest.

None were declared.

39/22. Public Forum - Democratic fifteen minute period / public question time.

Standing orders were raised to enable members of the public to speak.

Louise Mcfadzean raised with the Council the following points:-

She asked for an update on the application to build lodges on the golf course at the former Patshull Hotel & Leisure, and if the Parish Council were making a comment, and if not why?

The Parish Council agreed not to submit a response to the consultation because of the timing of the application to our meetings. We did look at calling an extra ordinary meeting to discuss it further, but after discussions via emails, there was not a strength of feeling either for or against the proposed development. As the Planning officers of SSDC are trained to deal with these applications we felt they should deal with it.

The application has not been determined as yet by the District Council, and the applicant has had to deal with Historic England's enquiries / impact on Ecology Grounds, due to the closeness of the development to the listed building at Patshull Hall before the application can proceed. If anything changes dramatically it will go out to consultation again, but it's with the applicant at the moment to provide the additional information to the questions raised.

She also asked about the Pepper Hill Solar Farm proposals - will there be a public consultation and will there the application be publicised to ensure members of the area are aware of it.

The consultation with Mercers has taken place for the public – Councillor T Mason did put this information in the Parish Magazine, on the Facebook pages, and details are on the SSDC website. The formal planning application has yet not been received to date, therefore there has been no formal consultation.

Initially there were concerns over the size of the battery storage housing, but on the plans its shows the size as similar to 6 shipping containers together. Screening has already been put in place to protect the site as you leave Pattingham.

It was noted that Local Authorities are having to look at other energy sources in relation to Climate change issues.

PC Ashley Tooth – sent a report to the meeting for Police statistics and ran through the report with members. It was reported by members of 2 quad bikes riding bikes around the Parish, which appeared not to be road legal as they had no number plates. Also, an issue with a moped rider with no helmet and taking passengers on the back.

There are parking buddies that can be used by the school, and on the new ones there is a QR code that can be scanned and report parking issues. This code was requested so that this could be put on the school website and be circulated to parents and possibly on posts outside the school. He will share this code with the Council and Councillor Mrs A Davies. There is also an issue with the coach picking up High School children is over hanging the yellow zig zag lines of the crossing which has been raised with the Police.

Chief Insp Wain is leaving and a new Inspector is being appointed. The new policing model is starting in July with 40 Officers working in South Staffordshire.

Standing orders were reinstated.

40/22. To receive for confirmation and adoption, the Minutes of the Parish Council meeting held on 7th March 2022.

The minutes of the above meeting were agreed as an accurate and true record of the meeting.

41/22. County / District Councillors to address the Council on any matters relevant to the Parish

District Councillor T Mason addressed the Council:-

- He reported in public participation re the Solar Farm and Lodges planning application updates.
- Following the boundary review, the Pattingham SSDC seat will be merged with Seisdon and Lower Penn. So 3 wards are going down to 1 ward with 2 members. Councillor T Mason is not standing in May 2023, and the 2 remaining members are Councillor Mrs V Wilson and Councillor R Reade. At the Tiny Forest planting day, Councillor T Mason showed Councillor Mrs V Wilson the area. The intention is to get them to know the village ready for the elections. The ward is called Seisdon, Trysull, Pattingham, Lower Penn.

County Councillor Mrs V Wilson raised the following issues:-

- She informed members that she covers 7 other Parishes, and as her District seat covers Seisdon and Trysull.
- She gets most areas of concerns raised with her mostly are pot holes and drains. She will always try to answer any queries raised with her.
- At SCC she is a cabinet member for communities and culture, volunteers, archives, trading standards, libraries, and asylum seekers into the County. The biggest people requiring help at the moment are Ukrainians. There are 600 that have been matched with sponsors. This is additional to the normal workload of the members. Councillor R Reade is the cabinet member for Social Services and is very involved in helping the refugees.

42/22. To Consider filling the vacancy onto the Parish Council via co-option (if any applications have been received or expressions of interest).

There has been 1 candidate for the vacancy of Parish Councillor, who met with members prior to the meeting Mr Adam Turner. It was proposed by Councillor Mrs A Davies and seconded by Councillor A Freeman to nominate and accept Mr Turner for the vacant seat. On a vote this was carried.

43/22. Review standing orders, Financial Risk Assessment and Financial regulations.

The above documents having been previously circulated to all members were noted.

44/22. Review of inventory of land and assets including buildings and office equipment.

The above documents having been previously circulated to all members were noted.

45/22. Review and confirmation of arrangements for insurance cover in respect of all insured risks.

The above documents having been previously circulated to all members were noted.

46/22. Reviewing the Council's complaints procedure and Health and Safety policy.

The above documents having been previously circulated to all members were noted.

47/22. Reviewing the Council's procedures for handling requests made under the Freedom of Information Act 2000, GDPR and the Data Protection Act 1998.

The above documents having been previously circulated to all members were noted.

48/22. Reviewing the Council's policy for dealing with the press/media

The above documents having been previously circulated to all members were noted.

49/22. To accept the updated Code of Conduct from NALC

The new model code of conduct documents were circulated with the agenda papers, it was proposed by Councillor N Hill and seconded by Councillor A Freeman to accept the new model code of conduct as prepared by NALC. On a vote this was agreed.

50/22. To confirm the dates, times and place of ordinary meetings of the full Council for the year ahead to May 2023 (Schedule attached).

The schedule detailed below was noted and agreed by all members.

20th June 2022	Pattingham Village Hall	18th July 2022	Pattingham Village Hall
5th September 2022	Pattingham Village Hall	10th October 2022	Burnhill Green
14th November 2022	Pattingham Village Hall	5th December 2022	Pattingham Village Hall
16th January 2023	Pattingham Village Hall	6th March 2023	Burnhill Green
17th April 2023	**APM Pattingham Village Hall**		

15th May 2023 AGM Pattingham Village Hall depending on if an election has been called.

51/22. To note the authorisation of signatories for Cheques.

Current signatories are T Mason, R Lines, A Davies, J Cree, these were noted.

52/22. Appointments on outside bodies

It was agreed that the following Councillors sit on the following outside bodies:-

Village Hall – Councillors R Lines, D Billson and Mrs A Davies

Education Pattingham Foundation – Councillors N Hill and Mrs A Davies

Over 65's Lunch – Councillors L Billingham, T Mason and Mrs A Davies

Attend Police Forum – Councillors A Freeman and J Tomlinson

53/22**.** Members to review their Disclosable Interests.

Members to look at their forms on the SSDC website and make any amendments as necessary.

54/22. To discuss a grant application for the Pattingham Belles

A grant application has been received from the Pattingham Belles for the sum of £595 for the following:-

Items
Funding for kit (partial funding from The Crown has been received) Dresses- 220
Bibs - £48 x 2 from Kukri total £316
Post pads (for court) £216 per pair from Sports equip inv vat £216 plus delivery
£189 ex vat or
Netball uk £145.99 (preferred option in forest green)
First aid kit x 2 £19.99 each amazon £39.98
Ice packs Pack of 30 amazon £18.20 £18.20
Netballs Netball uk £14.99 each 5 required £74.95
Total £**595.12**

It was proposed by Councillor T Mason and seconded by Councillor L Billingham to give a grant for £595 for the Pattingham Belles, on a vote this was carried.

55/22. To discuss purchasing outdoor Gym Equipment

A quotation has been received for gym equipment, Councillor A Freeman has met on site with the company to look at the best use of the space and to get the maximum equipment for the area. The funding for this project has come from £5000 donation and the balance from the Parish Reserves. The ground under the equipment will be covered with grass mats and will be fitted by experts that should negate the mats being ill fitted and they come with a 25-year guaranteed life span.

The Youth Shelter does not need to be moved and the equipment will fit on the bank, and location is perfect. No landscaping is required.

Councillor A Freeman will get a further 2 quotes and bring this to the next meeting for a decision.

Members thanked Councillor A Freeman for getting the project this far forward.

56/22. To discuss Solar Farm proposals

Papers for the proposed Solar Farm were circulated to all members prior to the meeting. The Clerk had contacted the local council to the farm, and they organised a public meeting to find out more information which Pattingham Parish were invited to. Councillor T Mason gave further information which are detailed in Public Participation.

At the moment there is no formal Planning Application submitted, but there is a contact form on the website to submit any comments / requests for information. At this time the Parish Council has a neutral response and will await a formal application.

57/22. To agree a budget sum for purchasing new plants for the new oak planters

A sum of £300 was agreed to purchase flowers / a mixture of all year-round plants for the new oak planters by the Village Hall.

58/22. Report from the Clerk.

Correspondence

Complaint re footpath leading to Letchmere Avenue – reported again to SSDC and also Housing Association as complainant said the properties are housing association.

Letter sent to resident over how precept has been spent for 2021/22.

Public Footpath, Pattingham and Patshull 17. Your reference for this enquiry will be **16858**. Reported for broken stile.

59/22. Accounts for Payment.

The accounts for payment as detailed below were agreed:-

A Horton	Gardening	£160.00	723585/94
Clerks salary	April	£674.01	723586
HMRC	April	£185.58	723587
T Smith	Changing rooms cleaning	£20.00	723588
BKV Entry		£27.50	723589
JubiReade Exp.		£422.14	723590
Heathcote Printers	JubiReade exp	£838.00	723591
Rutelle	Audit	£275.00	723592
Zurich	Insurance renewal	£1,184.99	723593
A Horton	May	£160.00	723595
Clerks salary	May	£674.01	723596
HMRC	May	£185.58	723597
T Smith	Changing rooms cleaning	£50.00	723598
		£4,856.81	

60/22. To receive the year end accounts including Internal Auditors Report.

It was proposed by Councillor N Hill and seconded by Councillor L Billingham to accept the year end accounts as set out as appendix 1 to these minutes. On a vote they were agreed.

61/22. Items for future Meetings

Village Markers, Gym Equipment.

62/22. Dates of Next Meetings –

20th June 2022	Pattingham Village Hall
18th July 2022	Pattingham Village Hall
5th September 2022	Pattingham Village Hall

Bank reconciliation

This reconciliation must include **all** bank and building society accounts and other short-term investments*. It **must** agree to Box 8 in the column headed "Year ending 31 March 2022" in Section 2 of the Annual Return. It will also agree to Box 7 where the accounts are prepared on a receipts and payments (cash) basis, but not when an income and expenditure basis is used.

Parish Council Name Pattingham Parish Council

Financial year ending 31 March 2022

Prepared by J S Cree - Clerk / RFO (Name and Position) Date 11/4/2022

		£	£
Balance per bank statements as at 31 March 2022:			
e.g.	Current account	32880.55	
	High interest account	56349.47	
	Savings acc	1616.09	
Petty cash float (if applicable)		0.00	
Less: any unpresented cheques at 31 March 2022 (normally only current account)		2136.02	
Cheque number			
		0	
Add: any un-banked cash at 31 March 2022			
	e.g. Allotment rents banked 31 March 2022 (but not credited until 1 April)		
		88710.09	
Net balances as at 31 March 2022			

The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:

CASH BOOK

Opening Balance 1 April 2021	83814.90
Add: Receipts in the year	62146.44
Less: Payments in the year	57251.25
Closing balance per cash book [receipts and payments book] as at 31 March 2022 **(must equal net balances above)**	88710.09

Explanation of significant variances in the accounting statements – AGAR Section 2

Please explain any variances of more than 15% or anything over £100k between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	**2020/21 £**	**2021/22£**	**Variance (+/-) £**	**Detailed explanation of variance** **(for each reason noted please include monetary values (to nearest £10)**
Box 2 *Precept*	48790	47750	-2.13%	n/a
Box 3 *Other income*	1867	11304	505.34%	£5000 Scarecrow Festival £5000 High Street Grant
Box 4 *Staff costs*	9788	10294	5.17%	n/a
Box 5 *Loan interest/ capital*	7500	0	-100%	Loan was paid off in the financial year ending 31st March 2021
Box 6 *Other payments*	25445	31741	25% £6296.00	High Street Grant Exp £4213 St Chads Scarecrow festival £500 High Street grant returned 787.00 Location Map £665 New sign Board £874.77
Box 7 *Balances carried forward*	76089	93108		**If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.**
Box 9 *Fixed assets &*	394417	394417	0	**Explain <u>all</u> movements in this category and not just those above 15% or over £100k**

long term assets				**n/a**
Box 10 *Total borrowing*	0	0	0	n/a

Box 7

Ear Marked reserve balances

The Parish Council reserves / ear marked funds were noted as below as at 31/3/21:-
(for audit purposes)

Additional Toddler Swings	£2,000.00
Outdoor Adult Gym Equipment (£5k added from donation from Church)	£20,000.00
Replace Rustic Benches on lower playing field	£2,000.00
Future Election Expenses	£5,000.00
Play Equipment reserve for repairs	£2,000.00
Christmas Lights reserve fund for electrical safety and structural adequacy of installations	£3,000.00
Village Hall Emergency Fabric Fund	£3,000.00
General Reserve fund	£10,000.00
Contingency fund	£3,000.00
Purchase of land at Windsor Road and Play area Burnhill Green	£41710.00
TOTAL	**£88710.00**

Reconciliation between Box 7 and Box 8 in Section 2 (31/03/2022). Note – this form is only required for authorities preparing their accounts on an income and expenditure basis

Parish Council name:__Pattingham Parish Council

There should only be a difference between Box 7 and Box 8 where the accounts are prepared on an Income & Expenditure basis and where there are year-end adjustments for debtors/prepayments and creditors/receipts in advance. Please provide details of the year-end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

		£	£
Total of Box 7: Balances carried forward (31/3/2022)			**93108.56**
Deduct:	Debtors	4398.47	
Deduct:	Payments made in advance (prepayments)	0	
Total deductions			88710.09
Add:	Creditors	0	
Add:	Receipts in advance	0	
Total additions			0
Total of Box 8: Total cash and short term investments (31/3/2022) (must agree to the net balances on bank reconciliation)			88710.09

Local Council name: Pattingham Parish Council

Confirmation of contact details

Please confirm the contact details for the Clerk, RFO (if not the clerk) and Chair, to assist us in ensuring that our records are kept up to date:

Clerk's name: Jennifer Cree	RFO's name (if not clerk): Same as Clerk	Chair's name: Robert Lines
Clerk working hours (e.g. Mon-Fri 9-5pm): 10 hours per week as required	RFO working hours (e.g. Mon-Fri 9-5pm): ……………………………… ………………………………	
Parish Council registered address: 35 Kingsford park Hobro Lane Wolverley DY11 5TA	Parish Council registered address: …………………………………… …………………………………… …………………………………… …………………………………… …………………………………… ……………………	Chair contact postal and email address: 41 Hallend Lane Pattingham Email: Councillorobrlines@gmail.com
Telephone: Primary contact number: 07534813053	Telephone: Primary contact number: ……………..…………… Mobile/Alternative number: ……………..……………	Telephone: Primary contact number: 07530789015
Generic e-mail address for the Authority (please only provide a personal e-mail address if the clerk / RFO does not have access to a generic e-mail account). pattinghamparishcouncil@gmail.com		

Please return this form together with the

Annual Governance & Accountability Return and other information requested.

Confirmation regarding the exercise of public rights

Parish Council name: Pattingham Parish Council

The Parish Council must inform the electorate of an exact 30 working day period during which public rights may be exercised. This is inclusive of the start and finish dates.

The inspection period **must** commence no later than 1 July 2022.

The elector's rights must start **EXACTLY** one day after the annual return has been published on your website (or other free to access website used by the Council) with the statutory notice at Attachment 3.2. Publication of the annual return must be as soon as practical after the unaudited annual return has been approved by the Parish Council.

Working days are defined as Monday – Friday. They do not include Saturdays, Sundays and Bank Holidays.

(see calendar guide overleaf)

The inspection period commences on: _01/06/2022______________________

And ends on: _______18/07/2022__________________________________

Signed:___J S Cree ________ Date:______10th May 2022____________

Position held:____

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2022

The Local Audit and Accountability Act 2014, and

The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: 10th May 2022 (a)	(a) Insert date of placing of this notice on your website.
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2022 these documents will be available on reasonable notice on application to: (b) Jennifer Cree - Clerk commencing on (c) 01/06/2022 and ending on (d) 14/07/2022	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts. . (c)And (d)The inspection period must be 30 working days in total and commence no later than 1 July 2022.
3. Local Government Electors and their representatives also have: • the opportunity to question the auditor about the accounts; and • the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.	
4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by: Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk	
5. This announcement is made by *(e))* Jennifer Cree 10th May 2022	(e) Insert name and position of person placing the notice

Annual Governance and Accountability Return 2021/22 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 2021/22

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 2022.**
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 2022.** 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 2022
   - 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 2021/22

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 **Section1, 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 2022 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 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 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) 2021/22

- 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. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- 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 2022.
- 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.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, 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 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- 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 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes 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 authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at **31 March 2022** 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 2021/22

PATTINGHAM PARISH COUNCIL

www.pattinghamparishcouncil.com

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")*			✓
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	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

	Yes	No	Not applicable
O. (For local councils only) 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: 13/04/2022

Name of person who carried out the internal audit: MRS RUTA PULLAR

Signature of person who carried out the internal audit: [signature]

Date: 13/04/2022

*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 2021/22

We acknowledge as the members of:

PATTINGHAM 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 2022, that:

	Agreed			
	Yes	No*		'Yes' means that this authority:
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.*
	Yes	No	N/A	
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.			✓	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

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

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

ENTER NAME OF AUTHORITY

	Year ending 31 March 2021 £	Year ending 31 March 2022 £	Notes and guidance: *Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	68165	76089	*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	48790	47750	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	1867	11304	*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	9788	10294	*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	7500	Ø	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	25445	31741	*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	76089	93108	*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	83815	88710	*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	394417	394417	*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	Ø	Ø	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2021/22

In respect of PATTINGHAM 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 2022; 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 2021/22

(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 2021/22

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 2022.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YY

Financial Budget Comparison

Comparison between 01/04/21 and 31/03/22 inclusive. Includes due and unpaid transactions.
Excludes transactions with an invoice date prior to 01/04/21

		2021/2022	Actual Net	Balance	2022/2023
INCOME					
Council					
100	Donations	£0.00	£10,000.00	£10,000.00	£0.00
101	Precept	£47,750.00	£47,750.00	£0.00	£46,209.00
103	Football Income	£1,400.00	£0.00	-£1,400.00	£1,400.00
104	Misc Items	£0.00	£0.00	£0.00	£0.00
110	Interest on Santander deposit acc	£60.00	£0.12	-£59.88	£1.00
111	Redwood Bank Interest	£0.00	£1,303.92	£1,303.92	£0.00
Total Council		£49,210.00	£59,054.04	£9,844.04	£47,610.00
Total Income		£49,210.00	£59,054.04	£9,844.04	£47,610.00
EXPENDITURE					
Council					
1	Administration	£500.00	£376.58	£123.42	£500.00
2	Audit Costs	£550.00	£575.00	-£25.00	£550.00
5	Best Kept Village Competition	£500.00	£217.00	£283.00	£550.00
8	CCTV	£600.00	£607.80	-£7.80	£0.00
9	Chairmans Allowance	£250.00	£250.00	£0.00	£500.00
10	Play Park Loan	£6,500.00	£0.00	£6,500.00	£0.00
12	Christmas Lights	£5,000.00	£3,530.78	£1,469.22	£5,000.00
14	Clerks Salary	£9,500.00	£10,294.30	-£794.30	£10,500.00
15	Defibulator	£0.00	£131.95	-£131.95	£200.00
16	Elections	£1,000.00	£0.00	£1,000.00	£1,000.00
17	Footpath Maintenance	£1,000.00	£0.00	£1,000.00	£0.00
18	Gardening	£1,800.00	£1,650.00	£150.00	£1,860.00
19	Insurance	£1,300.00	£1,253.36	£46.64	£1,500.00
25	Playing Flds Maintenance	£10,000.00	£8,420.43	£1,579.57	£11,000.00
28	Grants / Other exp	£7,500.00	£11,704.27	-£4,204.27	£8,000.00
29	Subscriptions	£450.00	£543.19	-£93.19	£450.00
30	Training	£50.00	£0.00	£50.00	£150.00
34	STORAGE AT THE VILLAGE HALL	£150.00	£120.00	£30.00	£150.00
36	FOOTBALL EXPENDITURE	£700.00	£580.00	£120.00	£700.00
37	VILLAGE MAINTENANCE IMPROVEMENTS/LITTER	£5,600.00	£1,780.13	£3,819.87	£5,000.00
	Total Expenditure	£52,950.00	£42,034.79	£10,915.21	£47,610.00
Total Income		£49,210.00	£59,054.04	£9,844.04	£47,610.00
Total Expenditure		£52,950.00	£42,034.79	£10,915.21	£47,610.00
Total Net Balance		**-£3,740.00**	**£17,019.25**		**£0.00**