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25/04/2022

Dear Ian

Audit 2022

Expenditure

I found no problems. No observations to make.

Expenditure spreadsheet column and row totals.

All the column and row totals are correct.

Income

All receipts are in order. Records on spreadsheet match bank statements.

There is one observation to make.

Item 4

This is a cash donation of £359 received in the Community Field box. The bank statement records a receipt of £359 which, as expected, agrees with the spreadsheet record.

However, for future reference the layout of the accompanying table giving a breakdown of the cash should be reviewed.

Income Discussion

Two Grants Received from East Suffolk DC

Grant received from East Suffolk DC for Bottle Bank and Signs - £500 received 24/08/2021 (item 3).

On 21/09/2021 £289.20 was spent on fly tipping signs (item 32) for the Reckford Road layby.

On 04/04/2022 cheque 101914 was made out to Harry Holmes for £995.00 for the installation of a concrete base for the waste bins on the Reckford Road layby. This payment will be shown in the 2022/23 accounts.

So, the total payment for bottle banks and signs was £289.20 + £995.00 = £1284.20.

This grant has clearly been spent on the purpose for which it was given.

Community Infrastructure Levy (ESDC) of £1571.66 (item 6) received on 26/10/2021. In 2020/2021 a similar Infrastructure grant was received and contributed towards a Community Road Safety device - Portable Speed Indicator & Data Collection. I understand that you have to report on how this money was spent but that you do not know in advance what, if any, CIL you are going to receive. So, it is difficult to plan how to use such money.

(My own calculations suggest that the Infrastructure Levy received in both 2021/2022 and in 2020/2021 and the 2020/2021 grant have all been fully spent on the Community Road Safety System.

Grants received in 2020/2021 and 2021/2022;

<i>From East Suffolk Council for speed indicator</i>	<i>£1000.00 (item 11 2020/2021)</i>
<i>Community Infrastructure Levy (ESDC 2020/2021)</i>	<i>£1602.20 (Item 6 2020/2021)</i>
<i>Community Infrastructure Levy (ESDC 2021/2022)</i>	<i>£1571.66 (item 6 2021/2022)</i>
<i>Total</i>	<i><u>£4173.86</u></i>
<i>Expenditure on Speed Indicator</i>	<i>£4110.00 (item 50 2020/2021)</i>
<i>Underspend</i>	<i>£63.86</i>

It is clear that the CIL received in both 2020/2021 and 2021/2022 and the grant received in 2020/2021 have been properly spent on community safety.)

Westleton Common Income and Expenditure

Common Income 2021/2022

RPA Grant	£1770.00
Wayleave payment	£170.54
Money brought forward (see 2020/2021 audit report)	£4500.57
Total money available for 2021/2022	<u>£6441.11</u>

Common Expenditure for 2021/2022

Total common expenditure from spreadsheet	£175.60
Hall hire fees for meetings	£60.00
Payment to Collins Farming and Forestry Services	£2976.00
Secretarial expenses	£69.54
(The above two payments will be shown in the 2022/2023 accounts)	

Total payments £3281.14

So, £3159.97 (£6441.11 - £3281.14) is available for 2022/2023

There is still outstanding work to be done on the Common, including improving and maintaining emergency access following discussions with Suffolk Fire and Rescue and a backlog of vegetation control. The Community Payback scheme is probably no longer able to help so more use will be made of contractors at inevitable higher cost.

Income spreadsheet column and row totals.

All the column and row totals are correct.

Bank Statements

Current Account

All incomes and expenditures are on the statements. All payments made by the debit card

or by direct debit are recorded on the statements.

Only one transaction is not recorded on the bank statement. Transaction 58 is a direct debit payment to ICO for Data protection Renewal. This was made on 25 March 2022; the bank statement ends on 21 March 2022. Not a problem.

Business Premium (Savings) account

This all seems to be in order.

Bank Reconciliation

Current Account – this is in order.

Savings Account – this is in order.

VAT Reclaims

There may be a couple of issues with the VAT reclaims. See the list of claims for the period 31/03/2021 to 31/03/2022;

The first item is for £685.00. This is brought forward from 2020/2021 so I see no problem.

Towards the middle of the list are three items on 30/06/2021 for Supplies to Com Field.

They are listed at £22.98, £6.18 and £7.92 total = £37.08.

These must be item 18 on the expenditure spreadsheet which shows a total of £36.38.

The three relevant invoices show VAT at £22.28, £6.18 and £7.92 giving a total of £36.38 (agreeing with the spreadsheet record).

We have discussed this issue and you agree that an extra £0.70 VAT has been claimed and that you will acknowledge this very minor error if HMRC raise any questions.

On 28/01/2022 is a VAT reclaim for £496 for shrub clearance on the common. This payment is not recorded on the 2021/2022 expenditure spreadsheet, I understand that payment was being withheld until outstanding work was completed and payment will be shown in the 2022/2023 financial year. In our discussions you told me that you did claim the VAT in line with instruction on the HMRC website. You have offered to let me see the invoice to confirm the amount of VAT, I do not think this is necessary.

Draft Proposed Budget 2022/2023

The proposed budget makes sense. My one comment is that the clerk's salary is budgeted at the same level as 2021/2022, £4968. According to the clerk's employment contract the salary is on the NCJ LC2 scale. The national scale was increased on 1st April 2021 but it is evident that the clerk's salary has not been kept in line with this scale. I think this should be reviewed.

Asset and Insurance Register 2020/2021

This is in order. I see no problems.

Financial Risk Assessments 2021/2022

The Financial Risk Assessment for 2021/22 is in order.

Data Protection and Retention Policies

I understand from discussion last year that these policies were last reviewed in 2018 and that no changes were required. You confirmed that both policies are kept under review.

I had a look at the 2018 versions of both policies (the most recent versions I have) and they still seem satisfactory to me. You confirm that these will be reviewed as part of a due process.

Internal Control Statement

The Internal Control Statement adopted on 26th July 2021 seems satisfactory.

I hope this is helpful; that is always my intention.

Regards

John Bebbington