# Lode Parish Council

**Lode Parish Clerk, 3 Feast Close, Fordham, Ely, Cambs, CB7 5PH**
clerk@lode-pc.gov.uk www.lode.org.uk
***Chairman***: Cllr Rob Small ***Vice Chairman***: Cllr Christina Ferdinando ***Parish Clerk***: Su Field



## MINUTES OF THE ORDINARY PARISH COUNCIL MEETING HELD ON MONDAY 12th JUNE 2023

**Time:** 7:30 pm
**Venue:** Fassage Hall

Present:
Cllr R Small – Chairman
Cllr F Platten
Cllr C Ferdinando – Vice Chairman
Cllr R Page
Cllr L Wells
DCllr J Trapp
CCllr A Sharp

Members of public: 0

23-24.33 Chairman's Welcome
The Chairman welcomed everyone in attendance.

23-24.34 Apologies for Absence
None.

23-24.35 Declarations of Interest
None.

23-24.36 Public Participation
None.

23-24.37 Approval of Minutes
a) The Minutes of the meeting held on 15th May 2023 were confirmed as a correct record and signed accordingly.
b) Chair's Report
A revised technical drawing plan has been received from CCC in respect of the LHI bid and this new plan is acceptable to the Parish Council. This will be communicated to CCC in order for the works to be progressed.

23-24.38 Finance Matters
a) The Clerk had provided all Parish Councillors, via email, the report from the Internal Auditor (which is appended to these Minutes as Annex 1). Following discussion, it was AGREED to accept the report which will form part of the AGAR submission.
b) The Clerk had provided all Parish Councillors, via email, the completed AGAR in respect of the required submission to External Audit (PKF Littlejohn). This included the completed form, statement of accounts, explanation of variances and pro-forma bank reconcilliation. These documents are

appended to these Minutes as Annex 1). Following discussion the Chairman signed the appropriate form and the Clerk was instructed to submit all relevant documents to PKF Littlejohn in accordance with legislation.

c) To comply with legislation the Parish Council are bound to publish a notice to advertise the dates for Public Rights of Unaudited Annual Governance and Accountability Review the dates of which were agreed by the Parish Council and the relevant notice is appended to these Minutes as Annex 1).

d) The Chairman was provided with invoices in relation to each of the items listed in the table below. These items were agreed for payment and initialled accordingly. The Chairman was also provided with two bank reconcilliation reports (May and June 2023) to evidence bank balances which were signed accordingly.

e) The Parish Council have received a quotation from Eastern Tree Surgery in respect of additional works required on a cherry tree at the Cricket Pitch. Following discussion, the Clerk was instructed to contact Eastern Tree Surgery in order to obtain options for this particular tree. A lot of Parish Council monies has been expended on this particular tree and the Parish Council wish to know if there is a risk of it requiring more work and, if so, would it be more appropriate to remove the tree and replace with another.

The cost of maintaining the Cemetery was also discussed and it was agreed that a meeting should be arranged with W Jaggard to discuss future mowing and/or the possibility of turning part of the area into a wild flower area.

f) The Clerk had provided all Parish Councillors with a list of the current Asset Register and requeted that this be reviewed and updated to reflect the current assets of the Parish Council and to add or remove any relevant items. This will be reviewed and brought back to the Parish Council at their meeting in July for resolution.

| | | | |
|---|---|---|---|
| S Field | Salary/PAYE & Home Working Allowance | £473.42 | Local Govt Act 1972 s111 |
| W Jaggard | Cemetery Maintenance for May – Inv 152 | £192.37 | Open Spaces Act 1906 ss 9 & 10 |
| W Jaggard | Petrol expenses in respect of cemetery maintenance | £8.59 | Open Spaces Act 1906 ss 9 & 10 |
| Freethought | CyberSecurity Essentials – May 2023 (Inv 1617) | £9.60 | Local Govt Act 1972 s111 |
| Fassage Hall | Hall Hire – 10th July 2023 – Inv 1081 | £18.00 | Local Govt Act 1972 s111 |
| Eastern Tree Surgery | Tree Works across Parish (quote PC.03.23 B | £1,524.00 | Open Spaces Act 1906 ss 9 & 10 |
| ECDC | Uncontested Election Fees (including processing nominations etc) | £250.00 | Local Govt Act 1972 s111 |
| ANSVAR | Parish Council Insurance | £882.09 | Local Govt Act 1972 s111 |
| J Simonds | Internal Audit Fee | £150.00 | Local Govt Act 1972 s111 |
| **TOTAL AMOUNT TO BE EXPENDED:** | | **£3,508.07** | |

Invoices Sent (for information)

| | | | |
|---|---|---|---|
| CCC | Contribution towards grass cutting across Parish | £1,235.00 | Invoice sent to CCC on 6th June 2023 |
| Ivett & Reed | Fee for Memorial for K Webb | £100.00 | Invoice sent on 9th June 2023 |

23-24.39 Planning Matters

a) 23/00550/VAR – Site South of 60 Longmeadow, Lode – To vary Condition 1 (approved plans) of previously approved 21/01524/RMA dated 2nd March 2022 for Reserved matters for Appearance, landscaping, layout and scale of previously approved 19/01470/OUT for the erection of 4no. dwellings along with associated infrastructure and landscaping with all matter reserved apart from access (retrospetive).

Following discussion it was AGREED that the following response be sent to ECDC:

No comments on the application.

23-24.40 County Council Matters

CCllr A Sharp updated the meeting on matters from the County Council.
Only one meeting had taken place since the Parish Council's last meeting. At their Full Council meeting it had been agreed to reconsider the Cambourne to Cambridge Busway and a planning application will be submitted shortly. This will probably progress to a Public Inquiry. Central Government had announced the funding of the East/West Rail line [linking Oxford to Cambridge] and this will now be publicly consulted upon. No progress had been made in respect of the Network Rail Ely North junction and it was believed that, due to the costs involved, the upgrade to the junction was now not at the forefront for consideration. The County Council will continue to press for these improvements to be progressed.
CCllr Sharp had requested an updated detailed plan about the issues with potholes across the county and he will report back to the next meeting of the Parish Council.
The results of the public consultation in respect of the congestion charge for Cambridge City had now been published and the GCP have agreed to look at the plans again to ascertain whether any amendments can be made to mitigate issues that had been raised through the consultation. There will be a report going to the GCP Board at the end of June and this will be reported to the Parish Council at the next meeting.

23-24.41 District Council Matters

Below is the report received from the District Councillors for information for this meeting.

"At the Council's Annual meeting Cllr Mark Goldsack was elected as the Council's Chair. John is on the Finance & Assets, Planning, and Licensing Committees and the Licensing Sub-Committee (non-statutory). Charlotte is on the Licensing and Audit Committees and the Licensing Sub-Committee (statutory). John is the Lib Dem's lead member on Licensing and Charlotte is the lead member on Audit and Deputy Group Leader.

All the Chairs and Vice-Chairs are Conservatives, which is not surprising as they have 15 Councillors to the Lib Dems 13. What is surprising, is how little they have shared these roles around their Group. Cllr Julia Huffer Chairs the Operational Services and Licensing Committees; Cllr Alan Sharp is Chair of Finance & Assets and Vice-Chair of the Operational Services Committee; while Cllr David Brown will be particularly busy as Vice-Chair of Council, Vice-Chair of Planning and Chair of Audit.

The Greater Cambridge Partnership has published the responses to its consultation on better public transport and congestion charging. Whilst more than 70% of people were in favour of the future transport network 58% of people were opposed to paying for it through the Congestion Charge. The full report can be seen at MC22-consultation-report (greatercambridge.org.uk). Just 1,061 of the respondents were from East Cambridgeshire. Franchising of bus services would help by bringing routes, timetables and fares under public control—but would need a reliable source of income to fund it. The Greater Cambridge Partnership will need to think again and find an acceptable way to fund the public transport improvements local people want and need.

We continue to lobby for the number 11 bus to stop at Bottisham. The reason given for removing Bottisham is that having the subsidised number 11 bus stop at Bottisham would risk the commercial viability of the number 12. We are pressing for the number 11 to stop at Bottisham, and after his recent comments about needing bus services to get to GPs, have taken the issue up with Mayor Johnson.

ECDC are planning on holding a youth Event on Wednesday 9 August at the Bottisham Sports Centre. The event will have people from local groups, clubs, activities and initiatives e.g. climate change, community safety and activities, eg martial arts, dance, climbing walls. Its open to all young people in the area.

Operational Services Committee will meet on 19 June and should discuss the Community Safety Partnership and Youth Action Plan as well as the Environment Action Plan. It will also allocate places on outside bodies – John has been nominated for Citizens Advice West Suffolk and Sanctuary Housing and Charlotte for Historic England.

Because of the Bank Holiday on 28 August, the waste collections in that week will be one day later than normal."

23-24.42 <u>Council Administration Matters</u>

a) Clerk's Update:
Nothing further for this meeting.

b) Change of Bank Accounts – The application and supporting documentation had now been sent to Unity Trust with the request that the 'switch' be carried out as soon as practicable. The Clerk was instructed to contact Unity Trust Bank to ascertain timescales of when the 'switch' will take place and this will be communicated to all Parish Councillors when received.

c) The Chairman had suggested that there should be a schedule of regular monthly update meetings with the Clerk (via Zoom/Teams) to ensure continuity of information sharing. It was AGREED that this would take place on the last Monday of every month to ensure that any items arising could be included on the forthcoming agenda. The Clerk was instructed to ensure that the action tracker was updated as a matter of urgency and circulated to all Parish Councillors for information. Any additional items will need to be added on an ongoing basis.

23-24.43 <u>Environmental and Open Space Matters</u>

a) The Chairman had made enquiries concerning the ownership of Swan Corner and it had been ascertained that the parcel of land was not currently registered with HM Land Registry, ergo not owned by anyone other than The Crown. It was RESOLVED that the Parish Council should apply for the land in question to be 'owned' by the Parish Council in order for relevant maintenance works to be carried out. The application would be progressed and an update provided in due course. These Minutes will form part of the evidence for the application. Signage will be erected on the parcel of land in question informing residents of the desire of the Parish Council to take ownership and thereby be responsible for maintenance of Swan Corner for the benefit of the residents of the Parish.

b) The Parish Council expressed the wish to arrange a meeting with Lode with Longmeadow Village Trust to ascertain any progress on the Fassage Green Management Plan. Cllr Platten agreed to contact LLVT with a view to arranging a meeting.

23-24.44 Community Matters

a) It was noted that both Cllr Wells and Cllr Page had booked onto the new Councillor training course and discussion took place as to what other training opportunities should be booked. The Clerk will circulate any email from CAPALC outlining any training opportunities.

b) The Chairman had investigated further the alternatives and costings for a new village noticeboard and, following discussion, it was AGREED that an order be placed for a new board from Parish Noticeboards at a cost of £1,920 plus VAT.

23-24.45 Correspondence (for information only)

The Clerk has forwarded all Weekly Planning Lists from ECDC via email as received. No other communications received.

23-24.46 Communications

Cllrs Ferdinando and Platten agreed to jointly compose and submit the Parish Council article for inclusion in the forthcoming edition of Lode Star.

The Clerk had received communication from the Business Manager, National Trust, with responsibility for Anglesey Abbey and had reverted suggesting either a monthly or bi-monthly update/attendance from a NT relevant officer. A response was awaited at the time of the meeting. The Clerk was instructed to contact the Business Manager requesting attendance at the Parish Council meeting in July to commence the dialogue.

CAPALC training for Councillors discussed earlier in the meeting.

23-24.47 Items for next agenda (10th July 2023)

Playarea Upgrades

Dedicated Parish Council website options

The next Parish Council meeting will take place on Monday 10th July 2023 commencing at 7.30pm

Signed: ______________________ Dated: ______________________

Chairman

Annex 1

**LODE PARISH COUNCIL INTERNAL AUDIT 2022-23**

*Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the staff and management and not left for internal audit.*

## To: The Members of Lode Parish Council:

Following discussion with Su Field, Clerk & RFO, and by mutual agreement, I carried out the Internal Audit remotely, by means of a Zoom virtual meeting on Thursday 1st June 2023. I thank Su, for her co-operation and assistance in providing me with the Accounting Statements and full year accounts in good time, and where necessary, providing supplementary evidence to enable me to reach a conclusion regarding the enquiries I am required to make as set out in the Annual Internal Audit Report (AIAR). This supplementary information was provided by email in the form of policies and accounting materials that were not available on the website and in the form of questioning at the audit meeting itself.

Prior to our Zoom meeting, I spent time examining the publicly available information displayed on the council's website including a full review of the previous 12 months agendas and minutes.

Based on the information provided, I was satisfied to see that appropriate accounting records have been properly kept throughout the year and VAT was properly accounted for. It was also impressive to see how specific Powers to Spend are recorded for all expenditure. This is very rare to see..!

We discussed at length the current website and how it is not fit for purpose in its current form. Ideally the PC needs its own independent website, but in any event, it is a requirement that statutory documentation such as Standing Orders, Financial Regs, AGAR documentation and the period for the exercise of Public Rights, are displayed on a Parish Council's website, which currently they are not.

It is evident from our discussions that since Su took the role on, less than 6 months ago, a number of good practice initiatives have commenced, including the process of reviewing all Council policies, and expediting plans to spend some of your accrued funds which I understand will start to happen this year with various projects.

The most important statutory issues though identified during my audit process were as follows:

(i) The Council's Asset Register, not updated since March 2022, needs reviewing to make sure that all items are still in the PC's ownership. It also needs to include, ideally a month, but certainly year, of purchase. Also, the figure on the register does not match with that of £83,683 on the Section 2 - Accounting Statements so that requires attention.

(ii) One of the control measures I am required to confirm is that the PC correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations, either on your website or in your minutes, but this was not evident in my checks or able to be verified by the Clerk, which has unfortunately resulted in a "No" on my AIAR. This is in no way a reflection on your current Clerk, and with the deadline for this year's publication requirements being 1st July 2023, Su will ensure this is correctly covered off at your June '23 meeting.

(iii) There was also no evidence that the authority complied with the publication requirements for the 2021/22 AGAR.

(iv) And finally, it is a requirement that all authorities publish up to date information on a website. Now whilst I have not marked that as a No as agendas and minutes are available, I would expect going forward to see Standing Orders, Financial Regulations, and previous AGAR's available on the site.

Because points (ii) and (iii) above are controls I am required to check and see evidence of, I have unfortunately had to mark them down as not meeting a control objective on my AIAR, so an explanation will need to be provided when submitting the year end documents to PKF LittleJohn. And next year, if appointed, I would expect to see all four points addressed.

Notwithstanding these points, I did witness from my thorough review that since joining last December, Su has made a number of significant best practice improvements, and a few more, which I hope were helpful, were suggested going forward.

To conclude, having tested all aspects of the council's internal controls that I am required to consider, based on the information made available to me, I am satisfied that in all significant respects, bar items M & N of the AIAR, that internal control objectives were achieved throughout the financial year to a standard adequate to meet the council's needs. Accordingly, I have completed and signed off the Annual Internal Audit Report as required.

Joanna Simonds, PSLCC, CiLCA - Internal Auditor to the Council

The figures submitted in the Accounting Statements 2022/23 are:

| | **Year ending 31 March 2022** | **Year ending 31 March 2023** |
|---|---|---|
| 1. Balances brought forward | 42,456 | 40,278 |
| 2. Precept or Rates and Levies | 16,500 | 17,750 |
| 3. Total other receipts | 53,642 | 17,072 |
| 4. Staff costs | 4,949 | 4,174 |
| 5. Loan interest/capital repayments | 0 | 0 |
| 6. All other payments | 67,370 | 23,636 |
| 7. Balances carried forward | 40,278 | 45,291 |
| 8. Total value of cash and short term investments | 40,278 | 45,291 |
| 9. Total fixed assets plus long-term investments and assets | 83,683 | 83,683 |
| 10. Total borrowings | 0 | 0 |

# Annual Governance and Accountability Return 2022/23 Form 3

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

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

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

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

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

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **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 2023 authorities **must** publish:

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

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

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

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

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

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

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

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

| **Completion checklist** – 'No' answers mean you may not have met requirements | | Yes | No |
|---|---|---|---|
| All sections | Have all highlighted boxes have been completed? | ✓ | |
| | Has all additional information requested, including **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 Chairman of the approval meeting? | ✓ | |
| | Has an explanation of significant variations been published where required? | ✓ | |
| | Has the bank reconciliation as at **31 March 2023** 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 2022/23

LODE PARISH COUNCIL

LODE.ORG.UK

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

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

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

| | 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: 1st JUNE 2023

Name of person who carried out the internal audit: JOANNA SIMONDS, CiLCA

Signature of person who carried out the internal audit: Simonds

Date: 4/6/2023

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

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

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

**LODE PARISH COUNCIL**

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

| | Agreed Yes | Agreed 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. |

| 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:

12/06/2023

and recorded as minute reference:

23-24.38

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

Chairman

Clerk

www.lode.org.uk

## Section 2 – Accounting Statements 2022/23 for

LODE PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|---|---|---|
| | 31 March 2022 £ | 31 March 2023 £ | *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 | 42,456 | 40,278 | *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 | 16,500 | 17,750 | *Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.* |
| 3. (+) Total other receipts | 53,642 | 17,072 | *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 | 4,949 | 4,174 | *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 | 67,370 | 23,636 | *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 | 40,278 | 45,291 | *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 | 40,278 | 45,291 | *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 | 83,683 | 83,683 | *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 do not include any Trust transactions.* |

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

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

Date 30/05/2023

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

12/06/2023

as recorded in minute reference:

23.24.38

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

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

In respect of LODE PARISH COUNCIL

## 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

## 2 External auditor's limited assurance opinion 2022/23

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

## 3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

# Lode Parish Council
## STATEMENT OF ACCOUNTS

| | | RECEIPTS | | PAYMENTS |
|---|---|---|---|---|
| Opening Balance | | | | |
| Balance at Bank | | 40,278.48 | | |
| Cash in Hand | | | | |
| Precept | 17,750.00 | | | |
| CiL | 4,228.93 | | | |
| Interest | 26.51 | | | |
| VAT | | | | |
| CCC Grass Cutting | 1,235.00 | | | |
| Fassage Hall | | | | |
| Donations | 277.60 | | | |
| Cemetery | 500.00 | | | |
| Rents | 441.00 | | | |
| Projects | | | | |
| Other Income | 305.40 | | | |
| Fundraising | | | | |
| Insurance | | | 1,453.20 | |
| Room Hire - Hall | | | | |
| External Audit | | | 300.00 | |
| Internal Audit | | | 120.00 | |
| Training & Travel | | | | |
| Publications | | | | |
| SPALC | | | | |
| CPRE | | | | |
| CCC | | | 100.00 | |
| Office Supplies (inc Zoom) | | | 69.91 | |
| NT Liason | | | | |
| Website | | | 662.25 | |
| Donation: Lode Star | | | | |
| GDPR | | | | |
| Clerk - Salary | | | 4,174.14 | |
| Electricity | 2,069.08 | | 2,413.70 | |
| Insurance | | | | |
| Repairs | | | 73.33 | |
| S137 | | | | |
| Electricity - Streets | | | 56.14 | |
| Grass Cutting Fassage | | | 440.88 | |
| Weed Clearance | | | 8.34 | |
| Aeration | | | | |
| Trees | | | | |
| Maintenance Fassage Green | | | 1,316.18 | |
| Caretaker | | | 2,396.06 | |
| Hedge Cut | | | | |

## Lode Parish Council
## STATEMENT OF ACCOUNTS

| | | RECEIPTS | | PAYMENTS |
|---|---|---|---|---|
| Drainage | | | 33.12 | |
| Water | | | 104.51 | |
| Spares/Repairs | 1,134.00 | | 121.79 | |
| Refund Plot Fee | | | | |
| RoSPA Inspection | | | 171.50 | |
| Grass Cutting | | | 220.44 | |
| Maintenance | | | 1,944.42 | |
| Rebuild Reserves | | | | |
| Special Projects | | | 6,930.78 | |
| Highways Grass Cutting | | | 1,452.40 | |
| Fuel | | | 13.85 | |
| Admin Services | 5.00 | | 1,901.05 | |
| Memorial Fee | 200.00 | | | |
| Allotment Fees | 75.00 | | | |
| Scribe Accounts Software | | | 288.00 | |
| Hire Fees | | | 276.00 | |
| Donation | 308.00 | | | |
| Subscription Fees | | | 180.00 | |
| Interrment Fee | 330.00 | | | |
| Trees | | | 99.00 | |
| Allotment Fees | 79.00 | | | |
| VAT | 5,857.65 | | 2,488.65 | |
| | | **34,822.17** | | **29,809.64** |
| **Closing Balances:** | | | | |
| Balances in Bank Account | | | | 45,291.01 |
| Cash in Hand | | | | |
| **TOTAL** | | **75,100.65** | | **75,100.65** |

The above statement represents fairly the financial position of the council as at 31 Mar 2023

Signed [signature]
Responsible Financial Officer

Date 24-5-23

# Lode Parish Council
## Reserves Balance
### 2022 - 2023

| Reserve | OpeningBalance | Transfers | Spend | Receipts | CurrentBalance |
|---|---|---|---|---|---|
| **Earmarked** | | | | | |
| Contingency for Tree Works | | 4,000.00 | | | 4,000.00 |
| King Charles III Coronation | | 500.00 | | | 500.00 |
| Playground Upgrades/Enhance | | 8,000.00 | | | 8,000.00 |
| Contingency for Locum Service | | 5,500.00 | | | 5,500.00 |
| Allotments Contingency | | 2,500.00 | | | 2,500.00 |
| Cemetery | | 6,500.00 | | | 6,500.00 |
| Noticeboard | | 1,000.00 | | | 1,000.00 |
| Bus Shelters | | 2,000.00 | | | 2,000.00 |
| **Total Earmarked** | **0.00** | **30,000.00** | | | **30,000.00** |
| **TOTAL RESERVE** | | **30,000.00** | | | **30,000.00** |
| **GENERAL FUND** | | | | | 15,291.01 |
| **TOTAL FUNDS** | | | | | 45,291.01 |

## Explanation of variances – pro forma

Name of smaller authority: Lode Parish Council
County area (local councils and parish meetings only): Cambridgeshire

**Insert figures from Section 2 of the AGAR in all Blue highlighted boxes**

**Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:**

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

| | 2021/22 £ | 2022/23 £ | Variance £ | Variance % | Explanation Required? | Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES | Explanation from smaller authority (must include narrative and supporting figures) |
|---|---|---|---|---|---|---|---|
| 1 Balances Brought Forward | 42,456 | 40,278 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 16,500 | 17,750 | 1,250 | 7.58% | NO | | |
| 3 Total Other Receipts | 53,642 | 17,072 | -36,570 | 68.17% | YES | | CIL payment of £4,228.93 received. Grant from County Council for grasscutting £1,235. Reimbursement of Electricity Charges from Fassage Hall Charity Committee £2,069.08. VAT reclaimed £5,857.65 |
| 4 Staff Costs | 4,949 | 4,174 | -775 | 15.66% | YES | | Previous Clerk retired, couple of months no Clerk, new Clerk appointed 1.12.2022 |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 67,370 | 25,636 | -41,734 | 61.95% | YES | | Installation of Swift Tower and upgrade of items on recreation ground |
| 7 Balances Carried Forward | 40,278 | 45,291 | | | YES | VARIANCE EXPLANATION NOT REQUIRED<br>EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES | |
| 8 Total Cash and Short Term Investments | 40,278 | 45,291 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets | 83,683 | 83,683 | 0 | 0.00% | NO | | |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | | |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

| | £ | £ | £ |
|---|---|---|---|
| **Earmarked reserves:** | | | |
| Contingency for Tree Works | 4000 | | |
| King Charles III Coronation | 500 | | |
| Playground Upgrades/Enhancement | 8000 | | |
| Contingency for Locum Services | 5500 | | |
| Allotments Contingency | 2500 | | |
| Cemetery | 6500 | | |
| Bus Shelters | 2000 | | |
| Noticeboard | 1000 | | |
| | | 30000 | |
| **General reserve** | 15291 | | |
| | | 15291 | |
| **Total reserves (must agree to Box 7)** | | | **45291** |

## Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** ag
column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are p
and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as ne

Name of smaller authority: Lode Parish Council

County area (local councils and parish meetings only): Cambridgeshire

**Financial year ending 31 March 2023**

Prepared by (Name and Role): Su Field (Clerk/RFO)

Date: 06/06/2023

| | | £ | £ |
|---|---|---|---|
| **Balance per bank statements as at 31/3/23:** | | | |
| Barclays - 20-17-19, 70587494 | account 1 | 33,119.0 | |
| Barclays - 20-17-19, 60185051 | account 2 | 11,427.1 | |
| Barclays - 20-17-19, 30592048 | account 3 | 744.9 | |
| | | | 45,291.0 |
| Petty cash float (if applicable) | | | - |
| Less: any unpresented cheques as at 31/3/23 **(enter these as negative numbers)** | | | - |
| | | | - |
| Add: any un-banked cash as at 31/3/23 | | | - |
| | | | - |
| **Net balances as at 31/3/23 (Box 8)** | | | **45,291.0** |

# LODE PARISH COUNCIL

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

### ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**Local Audit and Accountability Act 2014 Sections 26 and 27**
**The Accounts and Audit Regulations 2015 (SI 2015/234)**

| NOTICE | NOTES |
|---|---|
| **1. Date of announcement (a) …19th June 2023 ………………..** | (a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below |
| **2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.** | |
| **Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:** | (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts |
| (b) Su Field, Clerk, Lode Parish Council, 3 Feast Close, Fordham, Ely, Cambs CB7 5PH<br>clerk@lode-pc.gov.uk<br>07977 355623 | (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below |
| commencing on (c) …20th June……… **2023**<br>and ending on (d) ……31st July …….. **2023** | (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. |
| **3. Local government electors and their representatives also have:**<br>• The opportunity to question the appointed auditor about the accounting records; and<br>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.<br>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. | |
| **4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:**<br>**PKF Littlejohn LLP (Ref: SBA Team)**<br>**15 Westferry Circus**<br>**Canary Wharf**<br>**London E14 4HD**<br>(sba@pkf-l.com) | (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority |
| **5. This announcement is made by (e) Su Field, Clerk & RFO** | |