The Steyning Centre, Fletchers Croft, Steyning
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Published 7th June 2023

TO ALL MEMBERS OF THE FINANCE AND GENERAL PURPOSES COMMITTEE

Cllrs S. Alexander (Chair), R. Bell (Vice), Norcross, Trundle, Ballance, Foxwell, Sharp, I. Alexander and Campbell.

YOU ARE HEREBY SUMMONED TO A MEETING OF THIS COMMITTEE TO BE HELD ON TUESDAY 13th JUNE 2023 AT 7.30 PM IN THE STEYNING CENTRE

MEMBERS OF THE PRESS AND PUBLIC ARE WELCOME TO ATTEND THE MEETING

Please note that the Council is, and members of the public and individual councillors could be, making audio or video recordings of this meeting. The Council's recordings will be uploaded to a cloud-based website of record and will be available indefinitely to the general public.

AGENDA

1.0 APOLOGIES FOR ABSENCE – to receive and accept apologies for absence

2.0 DECLARATIONS OF INTEREST – disclosure by Councillors of personal interests regarding matters on the agenda, and whether the councillor believes their interest is prejudicial under the terms of the SPC Code of Conduct.

3.0 QUESTIONS FROM THE FLOOR - *Up to 15 minutes (2 minutes per person) will be available for the public to make representations or ask questions or (preferably) to answer questions which have been submitted in writing to the Clerk by noon on Monday 12th June 2023.*

4.0 MINUTES. To agree the Draft minutes for the meetings held on the 14th March 2023 as a true and fair record.

5.0 MATTERS ARISING AND ACTIONS - These items to be taken as read

5.1 F&GP/22/67.3 Vintage Years Group Annual Grant paid - **Actioned**
5.2 F&GP/22/67.4 'Love to Move' grant paid – **Actioned**
5.3 F&GP/22/67.5 Steyning Orchard Group Grant paid – **Actioned**
5.4 F&GP/22/67.5 Steyning Society Grant paid **– Actioned**
5.5 F&GP/22/67.5 Steyning and District Partnership Grant paid **– Actioned**
5.6 F&GP/22/67.5 Ukrainian Refuge Grant paid – **Actioned**
5.7 F&GP/22/68.2 Adjustments made to staff pay scales – **Actioned**
5.8 F&GP/22/68.3 Festive season street lighting display preferences relayed to supplier for ordering – **Actioned**
5.9 F&GP/22/68.4 Notice board movement funding agreed – **Actioned**
5.10 F&GP/22/68.5 SPC April Newsletter to be published with amendments – **Actioned**
5.11 F&GP/22/70.1 External Auditor resolution of outstanding matters taken to Full Council – **Actioned**
5.12 F&GP/22/47.6 SPC Project setting and Year End Earmarking to be brought back to committee subsequent to external funding application determination – **See item 7.7**

6.0 FINANCIAL MATTERS ***– (Supporting papers)***

6.1 To approve the list of SPC payments for March, April and May 2023
6.2 To agree F&GP Income & Expenditure reports for March, April and May 2023
6.3 To discuss and agree a request for grant funding from the Steyning in Bloom Group – Annual Funding Agreement.
6.4 To discuss and agree a request for a grant funding application {sponsorship} from the Steyning First Responders
6.5 To receive notification of End of Year SPC finances position for 2023

7.0 GOVERNANCE MATTERS – ***(Supporting papers)***

7.1 To receive notification regards end of year finance reconciliation with the Rialtus Accounts Team, and discuss and agree End of Year Internal Audit Report

7.2 To receive notification regards the External Auditors correspondence concerning the objection from an SPC Councillor concerning the 2022/23 Annual Governance and Accountability Return

7.3 To receive notification that a member of staff {Caretaker} has opted into the local government pensions scheme

7.4 To discuss and agree that section 1 and 2 of the SPC Annual Governance and Accountability Return 2022/23 with associated notes be recommended for approval at Full Council

7.5 To discuss and agree the SPC level of General Reserves for the next 4 years.

7.6 To discuss and agree the 2022/23 SPC Cil Report

7.7 To discuss and agree the SPC list of Earmarked Reserves for the current year - 2023/24

7.8 To receive notification that the Chair of F&GP has completed End of Month / Year finance and reconciliation checks with the clerk as per SPC Risk Assessment requirements.

8.0 PUBLICITY

8.1 To discuss and agree the content of the next SPC quarterly newsletter

8.2 To discuss and agree to recommend to Full Council how this new council is going to engage more closely with the community for this new term of office. This could involve forming a new community engagement committee.

9.0 CCTV

9.1 To discuss and agree representation on a working party which will be delegated responsibility to obtain appropriate quotes and permissions for the proposed Steyning CCTV installations

10.0 PROGRESS REPORT

To receive the following ongoing items and to discuss and agree any subsequent actions to be taken

10.1	F&GP/22/15.10	Clerks office to produce an interim Land and Asset register whilst waiting for Registry search to be completed via the SPC solicitors
10.2	F&GP/22/48.2	Ongoing conversations with Clock Tower owners to discuss decorative/maintenance works
10.3	F&GP/22/59.2	Clerk and former district Cllr Tim Lloyd to speak with HDC to see if there could be any movement on an increased ‘Cleansing Grant’ for SPC
10.4	F&GP/22/68.1	Work on Staff Contracts undertaken and prepared for Personnel Committee

11.0 INFORMATION/CORRESPONDENCE ITEMS

11.1 None at time of publication

12.0 DATE OF NEXT MEETING – 11th July 2023

John Fullbrook,
Clerk to the Parish Council

Parish Clerk: John Fullbrook Email: clerk@steyningpc.gov.uk
Deputy Clerk: Hazel Roxby Email: hazel.roxby@steyningpc.gov.uk

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West Sussex, BN44 3XL
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MEETING OF FINANCE AND GENERAL PURPOSES COMMITTEE
HELD ON 14th MARCH 2023 AT 7.30PM

Present: Cllrs Lloyd (Chairman), S. Alexander, Goldsmith, Norcross and Bell.
Clerk: John Fullbrook

Members of the Public in attendance: 3
Meeting commenced: 7:30 pm

DRAFT MINUTES

ACTIONS

F&GP/22/62 **APOLOGIES FOR ABSENCE**
62.1 Apologies were received from Cllrs Northam, Trundle and Parsons. Cllr Campbell was absent.

F&GP/22/63 **DECLARATIONS OF INTEREST AND DISPENSATIONS**
63.1 Cllr Lloyd declared an interest under agenda item 6.5 as he is a member of the Steyning and District Partnership

F&GP/22/64 **QUESTIONS FROM THE FLOOR**
64.1 None

F&GP/22/65 **MINUTES OF PREVIOUS MEETING**
65.1 Cllr Lloyd **proposed, seconded** by Cllr S Alexander that the minutes of the meeting held on the 10th January 2023 be agreed as a true and fair record. **Agreed**

65.2 Cllr Lloyd **proposed, seconded** by Cllr S Alexander that the minutes of the meeting held on the 13th February 2023 be agreed as a true and fair record. **Agreed**

F&GP/22/66 **MATTERS ARISING AND ACTIONS –** These items taken as read
66.1 Steyning for Trees grant request processed - **Actioned**

66.2 Increase in Precept recommendation taken to Full Council **– Actioned**

66.3 Joint Parishes Youth Committee Contract brought back to committee for agreement**- Actioned**

66.4 Asset Register amended due to new understanding of ownership of the Clock Tower- **Actioned**

66.5 Tender documentation correspondence to be completed and received **– Actioned**

66.6 Tenders to be opened on the 31st January and recommendations agreed on the 13th February **– Actioned**

66.7 Newman's Garden Car Park redevelopment taken to Community Committee for support – **Actioned**

66.8 Pre-election promotional leaflet to be discussed further when completed **– Actioned**

66.9 Clerk to process Vintage Years grant and bring back to F&GP for retrospective agreement **– See item 67.3**

66.10 Rock Common Quarry consultation to be discussed at Full Council under correspondence – **Actioned**

66.11 Agreed publicity leaflet to be published and distributed with next 'Your Steyning' **- Actioned**

66.12 Preferred Street Cleaning Contract Tender to be informed and paperwork completed**- Actioned**

66.13 Preferred Grass Cutting Contract Tender to be informed and paperwork completed **- Actioned**

66.14 One off pick up of MPF grass cutting arisings cost to be forwarded to committee **– Actioned**

66.15 Cllr Lloyd **proposed, seconded** by Cllr S Alexander that committee takes the matters arising as read. **Agreed**

F&GP/22/67 FINANCIAL MATTERS

67.1.1 **To approve list of payments.** Cllr Lloyd **proposed, seconded** by Cllr S Alexander that the list of payments for January 2023 be approved as a correct record**. Agreed**

67.1.2 **To approve list of payments.** Cllr Lloyd **proposed, seconded** by Cllr Norcross that the list of payments for February 2023 be approved as a correct record**. Agreed**

67.2.1 **I & E Reports.** Cllr Lloyd **proposed, seconded** by Cllr Norcross to agree the F&GP Income and Expenditure reports for January 2023 as a correct record. **Agreed. 4 for, 1 abstained**

67.2.2 **I & E Reports.** Cllr Lloyd **proposed, seconded** by Cllr Norcross to agree the F&GP Income and Expenditure reports for February 2023 as a correct record. **Agreed. 4 for, 1 abstained**

67.3 **To agree a request for grant funding from the 'Vintage Years Group' – Annual funding agreement.** Cllr Lloyd **proposed, seconded** by Cllr S Alexander to agree to pay the Vintage Years Group a sum of £1,500 as per their grant request. **Agreed** **CLERK**

67.4 **To agree as per recommendation from the Premises committee to pay a £2,000 grant to the 'Love to Move' group, assuming the joint funding application to Sport England through British Gymnastics is successful.** Cllr Lloyd **proposed, seconded** by Cllr S Alexander that SPC agree the recommendation from the Premises committee that SPC pay the £2,000 grant to the 'Love to Move' group. **Agreed** **D CLERK**

67.5 **To consider a number of grant requests as per supporting papers, and in relation to the remaining budget for this fiscal year and agree who is to receive payment before end of March 2023, who to defer financial support for the new fiscal year, and which if any, request(s) not to agree.**

67.5.1 Cllr Lloyd **proposed, seconded** by Cllr S Alexander that SPC grant the following request {Grant #1} for the Steyning Community Orchard for the sum of £157. **Agreed** **CLERK**

67.5.2 Cllr Lloyd **proposed, seconded** by Cllr S Alexander that SPC grant the following request {Grant #2} for the Steyning Society for the sum of £700. **Agreed** **CLERK**

67.5.3 Cllr Lloyd **proposed, seconded** by Cllr S Alexander that SPC grant the following request {Grant #3} for the Steyning and District Partnership for the Steyning vintage revival and for the sum of £250. **Agreed** **CLERK**

67.5.4 Cllr Lloyd **proposed, seconded** by Cllr S Alexander that SPC grant the following request {Grant #4} for the Ukrainian Refuge for the sum of £200 for this year and that the remainder of the request comes back to the F&GP Committee in May (June) so that the new council can deal with the item in the new financial year. **Agreed** **CLERK**

67.6 **To receive notification of End of Month SPC finances position for February 2023**. As per supporting papers, the clerk detailed a likely 2% approx. overspend for this financial year. **CLERK**

67.7 **To agree to continue to pay invoices and receive payments via the Bankers Automated Clearing System.** Cllr Lloyd **proposed, seconded** by Cllr Bell that SPC continues to pay invoices and receive payments via BACS. **Agreed** **CLERK**

67.8 Members received notification that the HDC grant being offered to local groups for King's Coronation celebrations will likely be given to the Steyning and District partnership to contribute towards the running of the *Steyning Vintage Revival Day on Sunday the 7th of May 2023*.

F&GP/22/68 GOVERNANCE MATTERS

68.1 **SPC 2022/23 Action Plan update.** The Clerk answered queries that were raised with regards to current SPC projects. 7 projects were noted as completed with 2 others closed as no further action could be taken. The Staff Contracts were noted as needing to be done ASAP. **CLERK**

68.2 **To agree as per recommendation from Personnel Committee that Caretakers and Admin Assist pay increase for next year – that is a 9.7%.** Cllr Lloyd **proposed, seconded** by Cllr S Alexander that SPC take the recommendation from the Personnel Committee that Caretakers and Admin Assist pay increase for next year is maintained at the current rate above the National Living Wage which is a 9.7% increase**. Agreed 4 For, 1 Abstained** **CLERK**

68.3 **To agree preference for the next festive season High Street lighting display**. Cllr Lloyd **proposed, seconded** by Cllr Alexander that SPC delegate that the clerk to go ahead with purchasing options 3 and 4 {as per supporting papers} in equal numbers, that is 9 of each for the 2023 Christmas lights {High Street} display. **Agreed** **CLERK**

68.4 **To agree to fund the proposed movement of the SPC notice board adjacent the High Street Car Park with monies from the Town Improvement budget.** Cllr Lloyd **proposed, seconded** by Cllr Norcross that SPC agrees to fund the proposed movement of the SPC notice board adjacent the High Street Car Park with monies from the Town Improvement budget with the clerk delegated to action this as per the recommendations from the Community Committee that it is fixed to posts adjacent the wall in the first instance or if an issue then is installed as a second option turned through 90 degrees and installed against that wall. **Agreed** **CLERK**

68.5 **To agree any amendments to the draft SPC Newsletter for April 2023**. Councillors discussed many options and these were detailed and agreed individually with then a motion to cover all amendments. Cllr Lloyd **proposed, seconded** by Cllr Norcross that SPC agrees the first Steyning Newsletter with the amendments suggested at this meeting. **Agreed** **CLERK**

F&GP/22/69 PROGRESS REPORT

69.1 F&GP/22/15.10 *Clerks office produce an interim Land and Asset register whilst waiting for Registry search to be completed via the SPC solicitors.* **–** The Clerk stated that he had chased solicitors once more but if nothing substantive arrived from them by mid-April he would have to complete an interim document anyway for end of year Audit. **CLERK**

69.2 F&GP/22/47.6 SPC Project setting and Year End Earmarking to be brought back to committee subsequent to external funding application determination - **ongoing** **CLERK**

69.3 F&GP/22/48.2 Ongoing conversations with Clock Tower owners to discuss decorative/ maintenance works **- ongoing** **CLERK**

69.4 F&GP/22/59.2 Clerk and Cllr Lloyd to speak with HDC to see if there could be any movement on an increased 'Cleansing Grant' for SPC - **ongoing** **CLERK**

F&GP/22/70 INFORMATION/CORRESPONDENCE ITEMS

70.1 The Clerk stated that SPC still await resolution from the External Auditor for the 2021/22 year. This to be brought to Full Council for appropriate action. **CLERK**

F&GP/22/71 DATE OF NEXT MEETING – 26th April 2023 @7.30pm. *The Chair closed the meeting at 8.34pm*

Signed ……………………………………………………. Date 26th April 2023
Chair

Unfortunately, due to a technical fault there is no link to a video recording of this meeting

Bank Reconciliation up to 31/03/2023 for Cashbook No 1 - Current Account

* ALL FIGURES ARE INCLUSIVE OF VAT WHERE NECESSARY/APPLICABLE.

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
01/03/2023	370/22.23	2,490.00		2,490.00		R	Arboro Excelence Tree Ws – MPF TREE & HEDGES
01/03/2023	371/22.23	338.00		338.00		R	Barawood publicity
01/03/2023	372/22.23	99.41		99.41		R	BSG Clares
01/03/2023	373/22.23	21.19		21.19		R	Maintenance supplies
01/03/2023	374/22.23	17.80		17.80		R	Eckert - Film supplies
01/03/2023	375/22.23	1,768.18		1,768.18		R	Jack Lee – STREET CLEANING
01/03/2023	376/22.23	3,850.00		3,850.00		R	Sawing Heights Tree works – GODSTALLS LANE
01/03/2023	377/22.23	80.00		80.00		R	Streeter tree works
01/03/2023	378/22.23	190.00		190.00		R	TC Maint
01/03/2023	379/22.23	120.05		120.05		R	Supreme Hygience
01/03/2023	380/22.23	300.00		300.00		R	Sussex plumber
01/03/2023	CR		221.10	221.10		R	Receipt(s) Banked
02/03/2023	22/94		465.00	465.00		R	Receipt(s) Banked – FILM RECEIPTS
02/03/2023	22/93		200.80	200.80		R	Receipt(s) Banked
02/03/2023	CR		17.70	17.70		R	Receipt(s) Banked
03/03/2023	BP		19.66	19.66		R	Receipt(s) Banked
05/03/2023	CR		210.19	210.19		R	Receipt(s) Banked
06/03/2023	VIS	41.04		41.04		R	Site Lock
06/03/2023	DR	1.12		1.12		R	Transaction Fee
06/03/2023	VIS	0.01		0.01		R	Sitelock
06/03/2023	22/93		523.81	523.81		R	Receipt(s) Banked – VARIOUS ROOM HIRE
07/03/2023	384/22.23	7,400.73		7,400.73		R	SCYP – YOUTH SERVICE
07/03/2023	381/22.23	355.60		355.60		R	SCS film
07/03/2023	382/22.23	28.20		28.20		R	Eckert film wine
07/03/2023	383/22.23	418.00		418.00		R	Clare Austin
07/03/2023	CR		76.36	76.36		R	Receipt(s) Banked
08/03/2023	CR		70.46	70.46		R	Receipt(s) Banked
14/03/2023	TRS JF012		55,000.00	55,000.00		R	Receipt(s) Banked – TRANSFER FROM SAVINGS ACCOUNT
15/03/2023	CR		33.74	33.74		R	Receipt(s) Banked
15/03/2023	CR		179.12	179.12		R	Receipt(s) Banked
15/03/2023	BP		51.82	51.82		R	Receipt(s) Banked
15/03/2023	BP		194.90	194.90		R	Receipt(s) Banked
16/03/2023	VIS	4.99		4.99		R	Amazon Velcro
16/03/2023	VIS	918.00		918.00		R	Microsoft Emails – COUNCILLOR EMAIL SERVICE
16/03/2023	VIS	31.18		31.18		R	Zoom
16/03/2023	385/22.23	12.00		12.00		R	Function 28
16/03/2023	386/22.23	159.73		159.73		R	Glasdon -grit bin
16/03/2023	387/22.23	303.80		303.80		R	HDC - Waste
16/03/2023	388/22.23	144.40		144.40		R	Letterbox deleivries
16/03/2023	389/22.23	226.64		226.64		R	Overline phones
16/03/2023	390/22.23	830.00		830.00		R	Bench install - TC Maint' – JUBILEE BENCH
16/03/2023	391/22.23	16.80		16.80		R	Wests printing
16/03/2023	Cr		85.98	85.98		R	Receipt(s) Banked
16/03/2023	CR		43.80	43.80		R	Receipt(s) Banked
16/03/2023	CR		92.90	92.90		R	Receipt(s) Banked
16/03/2023	CR		97.01	97.01		R	Receipt(s) Banked
16/03/2023	CR		191.66	191.66		R	Receipt(s) Banked
17/03/2023	BP	10,000.00		10,000.00		R	HDC Wardens

Steyning Parish Council

Bank Reconciliation up to 31/03/2023 for Cashbook No 1 - Current Account

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
17/03/2023	CR		524.34	524.34		R	Receipt(s) Banked - ST ANDREWS LODGE
17/03/2023	CR		11.80	11.80		R	Receipt(s) Banked
17/03/2023	Cr		76.40	76.40		R	Receipt(s) Banked
19/03/2023	CR		54.22	54.22		R	Receipt(s) Banked
20/03/2023	BP	10,000.00		10,000.00		R	HDC Wardens
20/03/2023	Cr		32.02	32.02		R	Receipt(s) Banked
20/03/2023	BP		22.50	22.50		R	Receipt(s) Banked
21/03/2023	BP	10,000.00		10,000.00		R	HDC Wardens
21/03/2023	DR	33.53		33.53		R	HSBC Charges
21/03/2023	22/95		240.10	240.10		R	Receipt(s) Banked
21/03/2023	CR		99.00	99.00		R	Receipt(s) Banked
21/03/2023	CR		187.50	187.50		R	Receipt(s) Banked
21/03/2023	CR		218.92	218.92		R	Receipt(s) Banked
21/03/2023	CR		23.60	23.60		R	Receipt(s) Banked
22/03/2023	BP	10,000.00		10,000.00		R	HDC Wardens
22/03/2023	CR		511.28	511.28		R	Receipt(s) Banked - HALL HIRE.
22/03/2023	CR		11.80	11.80		R	Receipt(s) Banked
23/03/2023	DR	25.00		25.00		R	Cash - Petty top up
23/03/2023	392/22.23	1,069.00		1,069.00		R	British Gas
23/03/2023	392/22.23	0.44		0.44		R	British Gas
23/03/2023	249.89	249.89		249.89		R	Bus Stream Bus shelter water
23/03/2023	394/22.23	32.50		32.50		R	Chic pyroll services
23/03/2023	395/22.23	157.00		157.00		R	Community Orchard
23/03/2023	396/22.23	39.00		39.00		R	EDF - Bus Sheltr
23/03/2023	397/22.23	2,982.70		2,982.70		R	HMRC - SALARIES TAXES.
23/03/2023	398/22.23	350.33		350.33		R	Laser elec H St
23/03/2023	399/22.23	246.36		246.36		R	PiP Services
23/03/2023	400/22.23	250.00		250.00		R	Stey & Dist Part Grant
23/03/2023	402/22.23	168.00		168.00		R	Sowerby toilet security
23/03/2023	403/22.23	660.00		660.00		R	TC Minatenance - FENCE REPAIRS GODSTALLS LANE
23/03/2023	404/22.23	512.40		512.40		R	Tom Packer - IT Supp. - MICRO PHONES.
23/03/2023	495/22.23	160.00		160.00		R	TSS Fcailities Legionella
23/03/2023	406/22.23	200.00		200.00		R	Ukrainian Refuge - grant
23/03/2023	22/96		421.25	421.25		R	Receipt(s) Banked
23/03/2023	CR		31.20	31.20		R	Receipt(s) Banked
23/03/2023	CR		32.45	32.45		R	Receipt(s) Banked
23/03/2023	BP		6.80	6.80		R	Receipt(s) Banked
24/03/2023	BP	10,000.00		10,000.00		R	HDC Wardens
24/03/2023	BP	68.00		68.00		R	Stamps
24/03/2023	BP		117.20	117.20		R	Receipt(s) Banked
24/03/2023	BP		58.60	58.60		R	Receipt(s) Banked
26/03/2023	CR		252.81	252.81		R	Receipt(s) Banked
27/03/2023	BP	9,265.13		9,265.13		R	Salaries- Various
27/03/2023	VIS	11.04		11.04		R	Zoho
27/03/2023	CR		6,197.76	6,197.76		R	Receipt(s) Banked - HDC BUILDING ROOM HIRE.
27/03/2023	CR		89.92	89.92		R	Receipt(s) Banked
27/03/2023	CR		2,000.00	2,000.00		R	Receipt(s) Banked - BRITISH GYM DONATION/GRANT.
28/03/2023	BP		58.60	58.60		R	Receipt(s) Banked

Steyning Parish Council

Bank Reconciliation up to 31/03/2023 for Cashbook No 1 - Current Account

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
28/03/2023	Cr		217.33	217.33		R	Receipt(s) Banked
28/03/2023	CR		58.60	58.60		R	Receipt(s) Banked
28/03/2023	Cr		11.80	11.80		R	Receipt(s) Banked
30/03/2023	407/22.23	1,063.00		1,063.00		R	HDC Wardens
30/03/2023	408/22.23	550.00		550.00		R	Barawood publishing - YOUR STEYNING PUBLICITY
30/03/2023	409/22.23	51.47		51.47		R	FPS - fire extinguihers
30/03/2023	410/22.23	87.00		87.00		R	Piano tuning
30/03/2023	411/22.23	1,920.91		1,920.91		R	Laser - elec - STEYNING CENTRE
30/03/2023	412/22.23	700.00		700.00		R	Stey Soc Grant
30/03/2023	413/22.23	1,215.00		1,215.00		R	Sussex plumber - TAPS STEYNING CENTRE.
30/03/2023	414/22.23	926.30		926.30		R	Tc Maint' - fence replace - CHANDLERS WAY
30/03/2023	415/22.23	2,369.24		2,369.24		R	Pensions - SALARIES.
31/03/2023	BP		29.72	29.72		R	Receipt(s) Banked
31/03/2023	Cr		77.72	77.72		R	Receipt(s) Banked
31/03/2023	CR		58.60	58.60		R	Receipt(s) Banked
31/03/2023	CR		29.50	29.50		R	Receipt(s) Banked
		95,530.11	69,539.35				

Bank Reconciliation up to 30/04/2023 for Cashbook No 1 - Current Account

*ALL FIGURES ARE INCLUSIVE OF VAT WHERE APPLICABLE.

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
01/04/2023	CR		50.76	50.76		R	Receipt(s) Banked
03/04/2023	DD	851.00		851.00		R	Horsham District Council - RATES
03/04/2023	CR		58.60	58.60		R	Receipt(s) Banked
03/04/2023	CR		64.78	64.78		R	Receipt(s) Banked
03/04/2023	CR		11.80	11.80		R	Receipt(s) Banked
04/04/2023	003/23.24	2,000.00		2,000.00		R	Love to Move grant
04/04/2023	001/23.24	256.50		256.50		R	Clare Austin
04/04/2023	002/23.24	1,768.18		1,768.18		R	Jack Lee - STREET CLEANING
04/04/2023	003.3/2324	100.00		100.00		R	JD Windows &BIN EMPTYING.
04/04/2023	004/23.24	1,748.77		1,748.77		R	PHS Group - ANNUAL CONTRACT
04/04/2023	005/23.24	236.25		236.25		R	Tilleys stonemasons FOR SANITORY &
04/04/2023	009/23.24	363.25		363.25		R	Horsham District Council OTHER WASTE.
04/04/2023	007/23.24	224.54		224.54		R	Bus' Stream C Rooms
04/2023	008/23.24	19.45		19.45		R	TEckert - wine film
04/04/2023	010/23.24	130.16		130.16		R	KCS
04/04/2023	011/23.24	1,248.00		1,248.00		R	Rabbit skips - ALLOTMENT
04/04/2023	012/23.24	41.25		41.25		R	Supreme Hygience CLEARANCE
04/04/2023	013/23.24	1,951.12		1,951.12		R	WSALC subs - WSALC & NALC
04/04/2023	014/23.24	186.00		186.00		R	Sowerby toilet security ANNUAL SUBS.
04/04/2023	015/23.24	12.00		12.00		R	Function 28
04/04/2023	CR		29.50	29.50		R	Receipt(s) Banked
04/04/2023			58.60	58.60		R	Receipt(s) Banked
05/04/2023	VIS	39.54		39.54		R	Site lock security
05/04/2023	DD	1.08		1.08		R	Site Lock transaction
05/04/2023	CR		12.50	12.50		R	Receipt(s) Banked
05/04/2023	CR		11.80	11.80		R	Receipt(s) Banked
05/04/2023	CR		73.16	73.16		R	Receipt(s) Banked
06/04/2023	23/05		411.00	411.00		R	Receipt(s) Banked
06/04/2023	23/03		75.00	75.00		R	Receipt(s) Banked
04/2023	23/02		78.60	78.60		R	Receipt(s) Banked
06/04/2023	CR		11.80	11.80		R	Receipt(s) Banked
06/04/2023	CR		168.40	168.40		R	Receipt(s) Banked
12/04/2023	23/04		3.72	3.72		R	Receipt(s) Banked
12/04/2023	23/01		242.65	242.65		R	Receipt(s) Banked
12/04/2023	23/06		58.60	58.60		R	Receipt(s) Banked
12/04/2023	CR		13,960.96	13,960.96		R	Receipt(s) Banked - CLEANSING GRANT
12/04/2023	CR		20.30	20.30		R	Receipt(s) Banked FROM HDC.
12/04/2023	CR		14.58	14.58		R	Receipt(s) Banked
12/04/2023	BP		30.00	30.00		R	Receipt(s) Banked
12/04/2023	CR		11.80	11.80		R	Receipt(s) Banked
13/04/2023	CR		66.50	66.50		R	Receipt(s) Banked
13/04/2023	CR		181.69	181.69		R	Receipt(s) Banked
14/04/2023	CR		32.02	32.02		R	Receipt(s) Banked
17/04/2023	VIS	31.18		31.18		R	Zoom
17/04/2023	CR		20.62	20.62		R	Receipt(s) Banked
17/04/2023	CR		99.00	99.00		R	Receipt(s) Banked
17/04/2023	CR		143.30	143.30		R	Receipt(s) Banked
17/04/2023	BP		77.72	77.72		R	Receipt(s) Banked

Steyning Parish Council 2023/24

Bank Reconciliation up to 30/04/2023 for Cashbook No 1 - Current Account

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
17/04/2023	CR		544.27	544.27		R	Receipt(s) Banked - ST ANDREWS LODGE
18/04/2023	BP		65.10	65.10		R	Receipt(s) Banked
18/04/2023	Cr		236.30	236.30		R	Receipt(s) Banked
18/04/2023	Cr		11.80	11.80		R	Receipt(s) Banked
18/04/2023	Cr		432.47	432.47		R	Receipt(s) Banked
19/04/2023	Cr		64.78	64.78		R	Receipt(s) Banked
20/04/2023	016/23.24	15.54		15.54		R	Bus' Stream-rublees
20/04/2023	017/23.24	45.00		45.00		R	Open Spaces
20/04/2023	018/23.24	226.85		226.85		R	Overline phones
20/04/2023	019/23.24	350.35		350.35		R	Southern Cinema Services
20/04/2023	CR		43.80	43.80		R	Receipt(s) Banked
20/04/2023	BP		90.00	90.00		R	Receipt(s) Banked
21/04/2023	DR	36.47		36.47		R	HSBC Charges
/04/2023	Cr		167.90	167.90		R	Receipt(s) Banked
21/04/2023	CR		108.00	108.00		R	Receipt(s) Banked
21/04/2023	CR		17.70	17.70		R	Receipt(s) Banked
21/04/2023	CR		226.12	226.12		R	Receipt(s) Banked
22/04/2023	CR		269.68	269.68		R	Receipt(s) Banked
24/04/2023	CR		454.16	454.16		R	Receipt(s) Banked
24/04/2023	23/09		230.15	230.15		R	Receipt(s) Banked
24/04/2023	Cr		214.10	214.10		R	Receipt(s) Banked
24/04/2023	Cr		184.10	184.10		R	Receipt(s) Banked
24/04/2023	CR		45.00	45.00		R	Receipt(s) Banked
24/04/2023	Cr		272.99	272.99		R	Receipt(s) Banked
25/04/2023	CR		174.30	174.30		R	Receipt(s) Banked
26/04/2023	BP	9,690.67		9,690.67		R	Various Salaries
26/04/2023	VIS	11.04		11.04		R	Zoho Assist
26/04/2023	CR		385.15	385.15		R	Receipt(s) Banked
27/04/2023	020/23.24	1,002.73		1,002.73		R	British Gas - STEYNING CENTRE
/04/2023	021/23.24	346.84		346.84		R	Business stream - ST. Centre - WATER
27/04/2023	022/23.24	37.50		37.50		R	Chichester payroll
27/04/2023	023/23.24	120.85		120.85		R	Clares' BSG
27/04/2023	02423.24	3,165.37		3,165.37		R	HMRC - NATIONAL INSURANCE CONTRIBUTIONS
27/04/2023	025/23.24	225.00		225.00		R	rialtus
27/04/2023	025/23.24	525.00		525.00		R	Rialtus
27/04/2023	026/23.24	160.00		160.00		R	TSS
27/04/2023	027/23.24	2,751.28		2,751.28		R	WSCC - Pensions - STAFF
27/04/2023	23/07		981.05	981.05		R	Receipt(s) Banked - VARIOUS ROOM HIRE
27/04/2023	23/08		117.26	117.26		R	Receipt(s) Banked
27/04/2023	CR		73.73	73.73		R	Receipt(s) Banked
28/04/2023	CR		169,698.50	169,698.50		R	Receipt(s) Banked - PRECEPT FROM HDC.
28/04/2023	BP		30.92	30.92		R	Receipt(s) Banked
		29,918.76	191,219.09				

Clerk / RFO:

Name JOHN FULLBROOK .... Signed .... Date 26th MAY '23

Bank Reconciliation up to 30/04/2023 for Cashbook No 1 - Current Account

Chair of F&GP:

Name Simon Alexander Signed [signature] Date 2nd June 23

Bank Reconciliation up to 31/05/2023 for Cashbook No 1 - Current Account

* ALL FIGURES ARE INCLUSIVE OF VAT WHERE APPLICABLE.

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
02/05/2023	DD	848.00		848.00		R	Horsham District Council - RATES.
02/05/2023	CR		5.90	5.90		R	Receipt(s) Banked
03/05/2023	TRS-JF23.1	125,000.00		125,000.00		R	Money Market Account - TRANSFER BETWEEN ACCOUNTS.
04/05/2023	028/23.24	14.70		14.70		R	Film drinks supplies
04/05/2023	029/23.24	2,693.25		2,693.25		R	Jack Lee - STREET CLEANING
04/05/2023	030/23.24	684.00		684.00		R	Kitchen cleaning comp - KITCHEN DEEP CLEAN
04/05/2023	032/23.24	868.37		868.37		R	Rialtus - Audit and software - ANNUAL ONE OFF
04/05/2023	033/23.24	550.00		550.00		R	sustainable furniture - MPF PICNIC TABLE
04/05/2023	034/23.24	356.25		356.25		R	Clare Austin
04/05/2023	031/23.24	193.26		193.26		R	PiP Services
05/05/2023	VIS	40.14		40.14		R	SiteLock Websecurity
09/05/2023	BP		21.90	21.90		R	Receipt(s) Banked
09/05/2023	23/11		84.00	84.00		R	Receipt(s) Banked
'05/2023	23/13		433.50	433.50		R	Receipt(s) Banked
10/05/2023	CR		53.21	53.21		R	Receipt(s) Banked
10/05/2023	CR		11.80	11.80		R	Receipt(s) Banked
11/05/2023	035/23.24	14.40		14.40		R	T Eckert - wine - film
11/05/2023	036/23.24	379.80		379.80		R	Horsham District Council
11/05/2023	039/23.24	426.23		426.23		R	TC Maintenance - CHANGING ROOM & PLAYGROUND REPAIRS
11/05/2023	037/23.24	624.00		624.00		R	Rabbit skips - FOR ALLOTMENTS
11/05/2023	038/23.24	338.10		338.10		R	SCS
11/05/2023	23/10		466.80	466.80		R	Receipt(s) Banked - VARIOUS ROOM HIRE
11/05/2023	23/12		130.00	130.00		R	Receipt(s) Banked
13/05/2023	BP		104.52	104.52		R	Receipt(s) Banked
13/05/2023	CR		11.80	11.80		R	Receipt(s) Banked
16/05/2023	VIS	31.18		31.18		R	Zoom
16/05/2023	DR	39.92		39.92		R	HSBC Charges
16/05/2023	CR		750.12	750.12		R	Receipt(s) Banked - CRICKET CLUB
16/05/2023	CR		562.50	562.50		R	Receipt(s) Banked - WATER & C.ROOM USAGE.
'05/2023	CR		43.80	43.80		R	Receipt(s) Banked
16/05/2023	CR		189.04	189.04		R	Receipt(s) Banked
16/05/2023	CR		68.96	68.96		R	Receipt(s) Banked
17/05/2023	041/23.24	12.00		12.00		R	Function28
17/05/2023	042/23.24	295.97		295.97		R	KCS - photocopier
17/05/2023	044/23.24	840.00		840.00		R	Mulberry&Co
17/05/2023	043/23.24	1,305.79		1,305.79		R	Legal & General ins - STAFF ILL HEALTH INSURANCE
17/05/2023	045/23.24	226.24		226.24		R	Overline phones
17/05/2023	046/23.24	180.00		180.00		R	Parish On-line
17/05/2023	047/23.24	180.00		180.00		R	Sowerby - toilets
17/05/2023	048/23.24	266.90		266.90		R	TC Maintenance
17/05/2023	049/23.24	976.52		976.52		R	British Gas - Steyning Centre - HEATING
17/05/2023	050/23.24	48.00		48.00		R	Greenthumb grass treatment
17/05/2023	051/23.24	162.00		162.00		R	Mulberry & Co
17/05/2023	053/23.24	472.50		472.50		R	Tilleys stonemason - POEM ON THE STONE
17/05/2023	054/23.24	425.00		425.00		R	Valiant boiler works - STEYNING CENTRE
17/05/2023	CR		30.00	30.00		R	Receipt(s) Banked
17/05/2023	CR		157.10	157.10		R	Receipt(s) Banked
17/05/2023	Cr		91.81	91.81		R	Receipt(s) Banked

Bank Reconciliation up to 31/05/2023 for Cashbook No 1 - Current Account

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
17/05/2023	CR		181.69	181.69		R	Receipt(s) Banked
17/05/2023	BP		90.00	90.00		R	Receipt(s) Banked
17/05/2023	CR		97.01	97.01		R	Receipt(s) Banked
18/05/2023	CR		97.01	97.01		R	Receipt(s) Banked
18/05/2023	CR		73.16	73.16		R	Receipt(s) Banked
18/05/2023	CR		99.00	99.00		R	Receipt(s) Banked
18/05/2023	Cr		106.18	106.18		R	Receipt(s) Banked
19/05/2023	CR		95.50	95.50		R	Receipt(s) Banked
20/05/2023	Cr		73.16	73.16		R	Receipt(s) Banked
20/05/2023	CR		64.78	64.78		R	Receipt(s) Banked
22/05/2023	CR		140.00	140.00		R	Receipt(s) Banked
22/05/2023	BP		300.18	300.18		R	Receipt(s) Banked
22/05/2023	CR		218.92	218.92		R	Receipt(s) Banked
[illegible]/05/2023	Cr		49.20	49.20		R	Receipt(s) Banked
23/05/2023	CR		226.12	226.12		R	Receipt(s) Banked
23/05/2023	CR		58.60	58.60		R	Receipt(s) Banked
23/05/2023	CR		11.80	11.80		R	Receipt(s) Banked
24/05/2023	Cr		157.10	157.10		R	Receipt(s) Banked
24/05/2023	CR		236.25	236.25		R	Receipt(s) Banked
24/05/2023	CR		117.20	117.20		R	Receipt(s) Banked
25/05/2023	23/15		280.32	280.32		R	Receipt(s) Banked
26/05/2023	BP	9,814.06		9,814.06		R	Salaries - various
26/05/2023	VIS	11.04		11.04		R	Zoho software
30/05/2023	23/14		111.13	111.13		R	Receipt(s) Banked
30/05/2023	23/16		60.90	60.90		R	Receipt(s) Banked
30/05/2023	23/17		70.00	70.00		R	Receipt(s) Banked
30/05/2023	23/18		12.50	12.50		R	Receipt(s) Banked
30/05/2023	23/19		20.00	20.00		R	Receipt(s) Banked
31/05/2023	DD	40.00		40.00		R	Cash Post Office
[illegible]/05/2023	VIS	40.00		40.00		R	Horsham District Council
31/05/2023	040/23.24	121.07		121.07		R	BSG-Clares
31/05/2023	CR		300.00	300.00		R	Receipt(s) Banked
		148,518.69	6,564.47				

Clerk / RFO:

Name JOHN FULLBROOK Signed .... Date 13 June '23

Chair of F&GP:

Name .... Signed .... Date ....

Detailed Income & Expenditure by Phased Budget Heading 31/03/2023

Month No: 12

Committee Report

Finance & General Purposes Ctt

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101	Administration								
1000	Donations Received	2,244	3,500	1,256	3,500			64.1%	
1004	Reimbursed Charges & donations	63	200	137	200			31.7%	
1010	Miscellaneous income	59	250	191	250			23.4%	
1075	CIL Receipts	5,167	2,000	(3,167)	2,000			258.4%	
1076	Precept Received	332,357	332,357	0	332,357			100.0%	
1090	Bank Interest Received	1,515	120	(1,395)	120			1262.9%	
	Administration :- Income	**341,406**	**338,427**	**(2,979)**	**338,427**			**100.9%**	**0**
4000	Salaries	173,546	154,500	(19,046)	154,500		(19,046)	112.3%	
4002	Printing, stationery, postage	3,077	2,500	(577)	2,500		(577)	123.1%	835
4003	Staff Ill Health Insurance	1,108	1,350	242	1,350		242	82.1%	
4004	Telephones and Alarm	2,865	2,850	(15)	2,850		(15)	100.5%	
4005	Insurance	6,650	5,350	(1,300)	5,350		(1,300)	124.3%	
4006	Salaries Outsourcing	358	425	68	425		68	84.1%	
4007	Data Protection	1,076	1,200	124	1,200		124	89.6%	
4010	Audit Fees	1,212	1,850	638	1,850		638	65.5%	
4016	Legal Fees/Elections	15	2,400	2,385	2,400		2,385	0.6%	
4017	Bank Charges	445	285	(160)	285		(160)	156.2%	
4021	General Grants	1,927	2,000	73	2,000		73	96.3%	
4025	CCTV Maintenance	0	650	650	650		650	0.0%	
4030	Steyning in Bloom	2,200	2,200	0	2,200		0	100.0%	

Continued over page

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4032	Royal British Legion	0	412	412	412		412	0.0%	
4033	Christmas Lights Grant	4,019	5,825	1,806	5,825		1,806	69.0%	
4036	SALC NALC Subs	2,351	2,365	14	2,365		14	99.4%	
4039	Publicity and Advertising	175	200	25	200		25	87.5%	165
4040	Town Clock	413	450	37	450		37	91.8%	
4045	Misc & Petty Cash	125	275	150	275		150	45.5%	
4047	Training	1,101	1,500	399	1,500		399	73.4%	
4049	Showcase	0	200	200	200		200	0.0%	
4055	HR Services	0	1,000	1,000	1,000		1,000	0.0%	
4060	Chairman's Function	701	500	(201)	500		(201)	140.3%	
4061	Councillors' Allowances	0	100	100	100		100	0.0%	
4063	Legionnaires	2,440	2,500	60	2,500		60	97.6%	
4070	Software Packages	2,223	2,600	377	2,600		377	85.5%	
4071	ICT Equipment	427	2,250	1,823	2,250		1,823	19.0%	
4072	Website Development	350	450	101	450		101	77.7%	
4073	Neighbourhood Plan Exp	2,726	1,700	(1,026)	1,700		(1,026)	160.3%	1,026
4075	Isolation and Loneliness	1,500	3,000	1,500	3,000		1,500	50.0%	
	Administration :- Indirect Expenditure	**213,030**	**202,887**	**(10,143)**	**202,887**	**0**	**(10,143)**	**105.0%**	**2,026**
	Net Income over Expenditure	**128,376**	**135,540**	**7,164**	**135,540**				
6000	plus Transfer from EMR	2,026							
	Movement to/(from) Gen Reserve	**130,402**							

Continued over page

Detailed Income & Expenditure by Phased Budget Heading 31/03/2023

Month No: 12

Committee Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102 Finance & Community Appendix								
4100 Neighbourhood Wardens	51,063	45,500	(5,563)	45,500		(5,563)	112.2%	
4101 Swimming Pool	678	16,500	15,822	16,500		15,822	4.1%	
Finance & Community Appendix :- Indirect Expenditure	**51,741**	**62,000**	**10,259**	**62,000**	**0**	**10,259**	**83.5%**	**0**
Net Expenditure	**(51,741)**	**(62,000)**	**(10,259)**	**(62,000)**				
103 Youth Provision								
4023 Youth Service	35,417	28,450	(6,967)	28,450		(6,967)	124.5%	
Youth Provision :- Indirect Expenditure	**35,417**	**28,450**	**(6,967)**	**28,450**	**0**	**(6,967)**	**124.5%**	**0**
Net Expenditure	**(35,417)**	**(28,450)**	**6,967**	**(28,450)**				
Finance & General Purposes Ctt :- Income	**341,406**	**338,427**	**(2,979)**	**338,427**			**100.9%**	
Expenditure	**300,188**	**293,337**	**(6,851)**	**293,337**	**0**	**(6,851)**	**102.3%**	
Net Income over Expenditure	**41,218**	**45,090**	**3,872**	**45,090**				
plus Transfer from EMR	**2,026**							
Movement to/(from) Gen Reserve	**43,244**							

Continued over page

Detailed Income & Expenditure by Phased Budget Heading 31/03/2023

Month No: 12

Committee Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Ear Marked Reserves								
503 Earmarked Res F & C								
4971 General Balance Reserve	0	5,000	5,000	5,000		5,000	0.0%	
4977 Special Projects	9,638	20,000	10,362	20,000		10,362	48.2%	
Earmarked Res F & C :- Indirect Expenditure	**9,638**	**25,000**	**15,362**	**25,000**	**0**	**15,362**	**38.6%**	**0**
Net Expenditure	**(9,638)**	**(25,000)**	**(15,362)**	**(25,000)**				
Ear Marked Reserves :- Income	**0**	**0**	**0**	**0**			**0.0%**	
Expenditure	**9,638**	**25,000**	**15,362**	**25,000**	**0**	**15,362**	**38.6%**	
Movement to/(from) Gen Reserve	**(9,638)**							
Grand Totals:- Income	**443,206**	**438,977**	**(4,229)**	**438,977**			**101.0%**	
Expenditure	**429,752**	**438,977**	**9,225**	**438,977**	**0**	**9,225**	**97.9%**	
Net Income over Expenditure	**13,453**	**0**	**(13,453)**	**0**				
plus Transfer from EMR	**10,361**							
Movement to/(from) Gen Reserve	**23,815**							

Finance & General Purposes Ctt

101 Administration

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1000	Donations Received	200	292	92	3,500			5.7%	
1004	Reimbursed Charges & donations	3	0	(3)	200			1.6%	
1010	Miscellaneous income	0	0	0	250			0.0%	
1075	CIL Receipts	0	0	0	2,500			0.0%	
1076	Precept Received	169,499	0	(169,499)	338,997			50.0%	
1090	Bank Interest Received	136	40	(96)	550			24.8%	
	Administration :- Income	**169,838**	**332**	**(169,506)**	**345,997**			**49.1%**	**0**
4000	Salaries	15,149	14,042	(1,107)	168,500		153,351	9.0%	
4002	Printing, stationery, postage	108	221	113	2,650		2,542	4.1%	
4003	Staff Ill Health Insurance	0	0	0	1,450		1,450	0.0%	
4004	Telephones and Alarm	0	254	254	3,050		3,050	0.0%	
4005	Insurance	0	0	0	6,500		6,500	0.0%	
4006	Salaries Outsourcing	0	37	37	440		440	0.0%	
4007	Data Protection	34	104	70	1,250		1,216	2.7%	
4010	Audit Fees	(918)	0	918	2,000		2,918	(45.9%)	
4016	Legal Fees/Elections	0	0	0	850		850	0.0%	
4017	Bank Charges	36	46	10	550		514	6.6%	
4021	General Grants	2,000	208	(1,792)	2,500		500	80.0%	2,000
4025	CCTV Maintenance	0	0	0	650		650	0.0%	
4030	Steyning in Bloom	0	0	0	2,400		2,400	0.0%	

Continued over page

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4032	Royal British Legion	0	0	0	450		450	0.0%	
4033	Christmas Lights Grant	0	0	0	5,925		5,925	0.0%	
4036	SALC NALC Subs	1,951	2,000	49	2,450		499	79.6%	
4039	Publicity and Advertising	0	42	42	500		500	0.0%	
4040	Town Clock	0	0	0	400		400	0.0%	
4045	Misc & Petty Cash	0	21	21	250		250	0.0%	
4047	Training	(730)	125	855	1,500		2,230	(48.7%)	
4049	Showcase	0	0	0	200		200	0.0%	
4055	HR Services	0	83	83	1,000		1,000	0.0%	
4060	Chairman's Function	0	0	0	500		500	0.0%	
4061	Councillors' Allowances	0	8	8	100		100	0.0%	
4063	Legionnaires	133	208	75	2,500		2,367	5.3%	
4070	Software Packages	223	217	(6)	2,600		2,377	8.6%	
4071	ICT Equipment	0	0	0	2,250		2,250	0.0%	
4072	Website Development	10	38	28	450		440	2.2%	
4073	Neighbourhood Plan Exp	0	142	142	1,700		1,700	0.0%	
4075	Isolation and Loneliness	0	0	0	3,000		3,000	0.0%	
	Administration :- Indirect Expenditure	**17,997**	**17,796**	**(201)**	**218,565**	**0**	**200,568**	**8.2%**	**2,000**
	Net Income over Expenditure	**151,841**	**(17,464)**	**(169,305)**	**127,432**				
6000	plus Transfer from EMR	2,000							
	Movement to/(from) Gen Reserve	**153,841**							

Continued over page

Detailed Income & Expenditure by Phased Budget Heading 30/04/2023

Month No: 1

Committee Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102 Finance & Community Appendix								
4100 Neighbourhood Wardens	0	0	0	52,989		52,989	0.0%	
4101 Swimming Pool	(18,497)	0	18,497	17,250		35,747	(107.2%)	
Finance & Community Appendix :- Indirect Expenditure	**(18,497)**	**0**	**18,497**	**70,239**	**0**	**88,736**	**(26.3%)**	**0**
Net Expenditure	**18,497**	**0**	**(18,497)**	**(70,239)**				
103 Youth Provision								
4023 Youth Service	7,401	0	(7,401)	29,500		22,099	25.1%	
Youth Provision :- Indirect Expenditure	**7,401**	**0**	**(7,401)**	**29,500**	**0**	**22,099**	**25.1%**	**0**
Net Expenditure	**(7,401)**	**0**	**7,401**	**(29,500)**				
Finance & General Purposes Ctt :- Income	**169,838**	**332**	**(169,506)**	**345,997**			**49.1%**	
Expenditure	**6,901**	**17,796**	**10,895**	**318,304**	**0**	**311,403**	**2.2%**	
Net Income over Expenditure	**162,937**	**(17,464)**	**(180,401)**	**27,693**				
plus Transfer from EMR	**2,000**							
Movement to/(from) Gen Reserve	**164,937**							

Continued over page

MAY

Steyning Parish Council 2023/24

Detailed Income & Expenditure by Phased Budget Heading 31/05/2023

Month No: 2

Committee Report

Finance & General Purposes Ctt

101 Administration

Code	Heading	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1000	Donations Received	200	584	384	3,500			5.7%	
1004	Reimbursed Charges & donations	3	0	(3)	200			1.6%	
1010	Miscellaneous income	0	62	62	250			0.0%	
1075	CIL Receipts	0	1,800	1,800	2,500			0.0%	
1076	Precept Received	169,499	169,499	1	338,997			50.0%	
1090	Bank Interest Received	326	80	(246)	550			59.2%	
	Administration :- Income	**170,027**	**172,025**	**1,998**	**345,997**			**49.1%**	**0**
4000	Salaries	24,963	28,084	3,121	168,500		143,537	14.8%	
4002	Printing, stationery, postage	489	442	(47)	2,650		2,161	18.5%	
4003	Staff Ill Health Insurance	1,306	0	(1,306)	1,450		144	90.1%	
4004	Telephones and Alarm	189	508	319	3,050		2,861	6.2%	
4005	Insurance	0	0	0	6,500		6,500	0.0%	
4006	Salaries Outsourcing	0	74	74	440		440	0.0%	
4007	Data Protection	74	208	134	1,250		1,176	5.9%	
4010	Audit Fees	(918)	0	918	2,000		2,918	(45.9%)	
4016	Legal Fees/Elections	0	650	650	850		850	0.0%	
4017	Bank Charges	76	92	16	550		474	13.9%	
4021	General Grants	2,000	416	(1,584)	2,500		500	80.0%	2,000
4025	CCTV Maintenance	0	0	0	650		650	0.0%	
4030	Steyning in Bloom	0	0	0	2,400		2,400	0.0%	

Continued over page

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4032	Royal British Legion	0	0	0	450		450	0.0%	
4033	Christmas Lights Grant	0	0	0	5,925		5,925	0.0%	
4036	SALC NALC Subs	1,951	2,000	49	2,450		499	79.6%	
4039	Publicity and Advertising	0	84	84	500		500	0.0%	
4040	Town Clock	0	0	0	400		400	0.0%	
4045	Misc & Petty Cash	40	42	2	250		210	16.0%	
4047	Training	105	250	145	1,500		1,395	7.0%	
4049	Showcase	0	0	0	200		200	0.0%	
4055	HR Services	0	166	166	1,000		1,000	0.0%	
4060	Chairman's Function	0	0	0	500		500	0.0%	
4061	Councillors' Allowances	0	16	16	100		100	0.0%	
4063	Legionnaires	133	416	283	2,500		2,367	5.3%	
4070	Software Packages	1,132	434	(698)	2,600		1,469	43.5%	
4071	ICT Equipment	0	0	0	2,250		2,250	0.0%	
4072	Website Development	20	76	56	450		430	4.4%	
4073	Neighbourhood Plan Exp	0	284	284	1,700		1,700	0.0%	
4075	Isolation and Loneliness	0	0	0	3,000		3,000	0.0%	
	Administration :- Indirect Expenditure	**31,560**	**34,242**	**2,682**	**218,565**	**0**	**187,005**	**14.4%**	**2,000**
	Net Income over Expenditure	**138,467**	**137,783**	**(684)**	**127,432**				
6000	plus Transfer from EMR	2,000							
	Movement to/(from) Gen Reserve	**140,467**							

Continued over page

Detailed Income & Expenditure by Phased Budget Heading 31/05/2023

Month No: 2

Committee Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102 Finance & Community Appendix								
4100 Neighbourhood Wardens	0	0	0	52,989		52,989	0.0%	
4101 Swimming Pool	(18,497)	0	18,497	17,250		35,747	(107.2%)	
Finance & Community Appendix :- Indirect Expenditure	**(18,497)**	**0**	**18,497**	**70,239**	**0**	**88,736**	**(26.3%)**	**0**
Net Expenditure	**18,497**	**0**	**(18,497)**	**(70,239)**				
103 Youth Provision								
4023 Youth Service	7,401	7,350	(51)	29,500		22,099	25.1%	
Youth Provision :- Indirect Expenditure	**7,401**	**7,350**	**(51)**	**29,500**	**0**	**22,099**	**25.1%**	**0**
Net Expenditure	**(7,401)**	**(7,350)**	**51**	**(29,500)**				
Finance & General Purposes Ctt :- Income	**170,027**	**172,025**	**1,998**	**345,997**			**49.1%**	
Expenditure	**20,464**	**41,592**	**21,128**	**318,304**	**0**	**297,840**	**6.4%**	
Net Income over Expenditure	**149,563**	**130,433**	**(19,130)**	**27,693**				
plus Transfer from EMR	**2,000**							
Movement to/(from) Gen Reserve	**151,563**							

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Item 6.3

Briefing Note

We have been contacted by the Steyning in Bloom group. They were wondering if we could consider once again agreeing to their annual grant request.

To remind you we currently have a commitment to providing financial assistance to the group each year, indeed they depend upon, for the most part, our support in order to provide the Spring and Summer/Autumn displays around our Town.

For this new financial year, we have set aside an annual budgetary amount of £2,400.00

Item 6.4

Briefing Note

We have received a request for a grant from Steyning Area First Responders who look after the Defib which is affixed to the front entrance of the Steyning Centre.
As per the below request they are asking for £120 grant assistance.

Dear Steyning Parish council

I am a trustee of the Steyning Area First Responders and responsible for the purchase, installation and maintenance of our public access defibrillators.

We now have 14 publicly accessible defibrillators in the Steyning area, covering Upper Beeding, Steyning, Ashurst and Wiston. Part of our service to the community is performing regular checks on them all, arranging replacements and maintenance when one is faulty and replacing used or out of date accessories.

A replacement defibrillator battery costs between £250-£280, these have to be replaced every 4-5 years or after a set amount of uses. The shock pads which are placed on the patient to administer the shock must be replaced once they are used and cost between £45-£55 per set . Finally, the ready kits which contain scissors, hi-vis vests, razors etc. must be replaced after use and cost £20.

To help us manage these and other overheads we are seeking sponsorship of our PAD sites and are hoping the Parish Council would consider sponsoring the defibrillator at the Steyning Centre for £120 for another year. This equates to £10 per month to help with our maintenance costs for the PAD sites and the equipment used by our team of first responders.

We would greatly appreciate it if you could raise this at the next council meeting for discussion and (hopefully) approval.

To: *Steyning Parish Council*

Re: Sponsorship of Defibrillator located outside the Steyning Centre for 12 months to March 2024.

£120.00

May I Thank you on behalf of our Trustees for your generous support which will also be appreciated by the local community. [redacted]*, Treasurer*

Steyning Parish Council

Balance Sheet as at 31st March 2023

31st March 2022					31st March 2023
		Current Assets			
3,935		Vat Control	385		
7,004		Prepayments	7,401		
59,735		Current Account	63,154		
135,677		Money Market Account	121,577		
32		Petty Cash Account	32		
80,000		Unity Emergency Account	80,616		
51,896		Joint Parish Cemetery Cttee	58,781		
338,279				**331,946**	
	338,279	**Total Assets**			**331,946**
		Current Liabilities			
13,992		Creditors	7,464		
19,572		Accruals	19,852		
509		Receipts in Advance	5,165		
34,073				**32,480**	
	304,206	**Total Assets Less Current Liabilities**			**299,465**
		Represented By			
	136,162	General Reserve			129,729
	2,145	EMR-NHP			1,119
	1,000	EMR-Bus Shelter Notice Boards			1,000
	1,142	EMR-Lighting Upgrades			1,142
	5,000	EMR-Legal Fees			5,000
	1,000	EMR-Publicity / Advertising			0
	7,085	EMR-Allotment Water Supply Pro			0
	8,000	EMR-Tree Report & Essential Wk			6,750
	2,000	EMR-Allotment Access			2,000
	3,743	EMR-HR Services			3,743
	5,034	EMR-CIL			10,201
	80,000	EMR-Emergency Reserve			80,000
	51,896	EMR-Cemetery Committee			58,781
	304,206				**299,465**

Briefing Note for item 7.1

- The internal audit for the 'End of Year Reconciliation' was undertaken on the 30th May – The report follows this note, and this report needs to be read and then agreed by the committee please.

- There are no recommendations noted on this occasion.

However, there is reference to the last yearly submission (2021/22) not having had a final external audit report and certificate and notice of conclusion due to objections raised by an individual councillor. This we will discuss under item 7.2.

MULBERRY & CO
Chartered Certified Accountants
& Chartered Tax Advisors

9 Pound Lane
Godalming
Surrey, GU7 1BX

Our Ref: MARI

Mr J Fulbrook
Steyning Parish Council
The Steyning Centre
Fletchers Croft
Steyning
West Sussex
BN44 3XZ

30 May 2023

Dear John

Re: Steyning Parish Council
Internal Audit Year Ended 31 March 2023 – Year-End Audit report

Executive summary
Following completion of our year-end internal audit on 30 May 2023 we enclose our report for your kind attention and presentation to the council. This report should be considered alongside the interim audit report issued following our interim audit on 23 November 2022. The audits were conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Steyning Parish Council are well established and followed.

Regulation
The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence
Your audit was conducted by Andy Beams of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter
An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment
The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

Table of contents

Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments on actions taken since interim visit
BANK AND CASH	I noted that the reconciliation and bank statement have been signed in accordance with the Financial Regulations, although this is not being reported to the Finance Committee and I recommend council completes this to fully comply with the Financial Regulations.	The Clerk was able to demonstrate that this has now been reco0rded in the minutes and that plans are in place to do so on an ongoing basis at least quarterly.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Confirm that the council is compliant with GDPR.

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.

5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.

5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.

5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.

I recommend the council follows the JPAG guidance on emails for councillors and that all councillors continue to use their official email accounts for all council business.

Check that the council's Finance Regulations are being routinely followed.

Sample testing of invoices and payments was completed at the interim audit, and I am satisfied that the council continues to follow its adopted Financial Regulations.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.

The council has section 137 expenditure within the allowable threshold for the year under review.

Confirm that checks of the accounts are made by a councillor.

The system noted above, and the detailed checks completed at the interim visit, confirms that internal review takes place, and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

"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."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The accounting records show that the council ended the year with income reported as 102.1% of budget and expenditure reported as 103.1% of budget. This demonstrates a budget that was accurately set and has been carefully monitored throughout the year.

At the end of the financial year, the council held circa £170,000 in earmarked reserves (EMR), spread across a range of clearly identifiable projects which includes an EMR identified as Emergency Reserve containing £80,000, which as highlighted at the interim visit could actually be considered part of the council's general reserve. I checked the purpose of the other EMRs with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

The council also held £129,729 in the general reserve at the end of the financial year.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states *'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure'* (para 5.33).

I note the council has considered the appropriate levels of reserves during the year, and within that discussion the JPAG guidance has been referenced.

The general reserve balance is within the recommended range, whether the Emergency Reserve is considered part of this amount or not and is therefore appropriate.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register.

The council has no borrowing nor long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

I reviewed the March 2023 bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

The council has opened accounts with different banks and largely keeps balances below the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	*'Yes', means that this authority*	Suggested response based on evidence
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.*	**YES** – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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.*	**YES** – the Clerk advises the council in respect of its legal powers.
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.*	**YES** – the requirements and timescales for 2021/22 year-end were followed.
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.*	**YES** – the council has a risk management scheme and appropriate external insurance.
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.*	**YES** – the council has appointed an independent and competent internal auditor.
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.*	**YES** – matters raised in internal and external audit reports have been addressed.
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 matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	*has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*	**N/A** – the council has no trusts

Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Internal Auditor notes
1	Balances brought forward	219,482	304,206	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	322,305	332,357	Figure confirmed to central records
3	Total other receipts	153,043	115,633	Agrees to underlying records
4	Staff costs	131,850	173,546	Agrees to underlying records
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	258,774	279,185	Agrees to underlying records
7	Balances carried forward	304,206	299,465	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	327,340	324,160	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	2,709,115	2,515,129	Matches asset register
10	Total borrowings	0	0	Council has no borrowing
11a	Disclosure note re Trust Funds (including charitable)	N/A	NO	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)		N/A	N/A – the council is not a sole trustee

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained using the accounting records. I tested the debtors, creditors and accruals with the Clerk and am satisfied that these are all legitimately posted to the accounts.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22.

The variance analysis has been completed to explain the variances exceeding 15% where required. This contains narrative descriptions, but in my opinion, need further quantitative information for the External Auditor.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

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")

Audit findings

The council did not certify itself exempt in 2021/22 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

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

Audit findings

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

(a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and

(b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

(a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and

(b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for the last five years.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual	2022/23 Proposed
Date AGAR signed by council	20 June 2022	19 June 2023
Date inspection notice issued	23 June 2022	22 June 2023
Inspection period begins	24 June 2022	23 June 2023
Inspection period ends	4 August 2022	3 August 2023
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2021/22. 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.

Audit findings

I was able to confirm that the required information for the 1 July 2022 deadline is all published on the council website. **However, due to a challenge to the External Auditor, the 2021/22 external audit has yet to be completed. An interim certificate is published on the council website, but the final External Audit Report and Certificate and Notice of Conclusion are not yet available due to the delay and the council has therefore not met the requirements of this control objective.**

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	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 Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses 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 2021/22, 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 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	The authority, during the previous year (2021-22) 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 2021/22 AGAR.		✓	
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please do not hesitate to contact me.

Yours sincerely

Andy Beams
For Mulberry & Co

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
None		

Briefing Paper for item 7.4

- The Papers that follow represent the Annual Governance and Accountability Report for Steyning Parish Council for the Year 2022/23. The figures included have already been checked first by a Rialtus Accounts Operative at our 'Year End Reconciliation', and then by the Internal Auditor at his Year End site visit {Audit Report already discussed under Agenda item 7.1}, but you need to agree to recommend these papers to Full Council please, for Full Council to agree that the Chairman sign them off so that then they can all be sent to the External Auditors for their comments.

The variance explanation comments plus Public Notice Period details must also be agreed for recommendation please.

Annual Internal Audit Report 2022/23

STEYNING PARISH COUNCIL

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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.	✓		
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")*			✓
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

23/11/2022 30/05/2023

Name of person who carried out the internal audit

Andy Beams from Mulberry & Co

Signature of person who carried out the internal audit

Date 30/05/2023

***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:

STEYNING 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	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:

DD/MM/YYYY

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

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Section 2 – Accounting Statements 2022/23 for

STEYNING 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	219,482	304,206	*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	322,305	332,357	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	153,043	115,633	*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	131,850	173,546	*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	258,774	279,185	*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	304,206	299,465	*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	327,340	324,160	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	2,709,115	2,515,129	*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:

as recorded in minute reference:

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

Explanation of variances 2022/23 – pro forma

Name of smaller authority:

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

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2023 £	2022 £	Variance £	Variance %	Explanation Required? Is > 15%	Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	304,206	219,482					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	332,357	322,305	10,052	3.12%	NO	NO		
3 Total Other Receipts	115,633	153,043	-37,410	24.44%	YES	NO	Last year (2022) this line recorded a one-off income increase (variance) of £51,895.54 - This was due to our council (Steyning PC) showing a sum of money in its earmarked reserves from a joint parishes cemetery committee for the first time, whereas previously these monies had been reported from (and held within the accounts of) the other lead Parish Council (Upper Beeding PC), who had financial responsibility for the Cemetery Committee. Therefore without this one off income figure affecting income totals, this year the numbers are actually net £14K up on last years 'Total Other Receipts' figure - this trend being primarily due to a continued recovery of room hire enquiries and hence income from the Steyning Community Centre, after the Covid Pandemic had forced lock down in the previous year.	
4 Staff Costs	173,546	131,850	41,696	31.62%	YES	NO	The Covid pandemic reduced the need for staff cover and therefore staff costs in the previous year 21/22. In terms of the 22/23 figure:- The nationally agreed salary increase for April 22 raised expenditure by £3.8K. Also, in December '22 there was a staff regrading which increased Staff salaried costs in 22/23 by a total of £16.8K year on year. Plus, part time casual staff costs increased due to significant statutory minimum wage increases from April 2022	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	279,185	258,774	20,411	7.89%	NO	NO		
7 Balances Carried Forward	299,465	304,206	-4,741	1.56%	NO	NO		
8 Total Cash and Short Term Investments	324,160	327,340	-3,180	0.97%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	2,515,129	2,709,115	-193,986	7.16%	NO	YES	After a great deal of investigation SPC found that whereas historically there had been an assumption that the Town Clock Tower had been owned by the Parish Council, it was found to be owned by another party. Instaed the Parish Council owned only the Clock mechanism and the Clock Faces upon the Clock Tower. This Asset register disposal amounted to £124,258.12. After investigation the previous year, it was also found that the Bowls Club pavilion was in fact owned by the Bowls Club and not by the Parish Council (The Parish Council continues to own the Land on which the Pavilion stands) - Another Asset register disposal of £124,630.00 for 2022/23	
10 Total Borrowings	0	0	0	0.00%	NO	NO		
Excessive Reserves Ratio	0.90103	0.94385						

Explanation for 'high' reserves

(Please complete or update the highlighted boxes when the total in Box 7 is greater than 2 times the value of Box 2)
Box 7 is more than twice the value of Box 2 because the authority held the following breakdown of reserves at the year end:

		£	£	£
Earmarked reserves*:				
	Reserve 1	1118.75		
	Reserve 2	1000		
	Reserve 3	1142		
	Reserve 4	5000		
	Reserve 5	6750		
	Reserve 6	2000		
	Reserve 7	3743		
	Reserve 8	10201.46		
	Reserve 9	80000		
	Reserve 10	58780.95		
			169736.16	
General reserve		129729		
			129729	
Total reserves (must agree to Box 7)				**299465.16**
Box 7 per Annual Return				299,465
Difference				0

PLEASE PROVIDE AN EXPLANATION FOR THIS DIFFERENCE

Column B - Reserves should be renamed to show the specific purpose / name given by this authority.

Columb D - Earmarked items - a value for the amount earmarked for each specific reserve should be enterd. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - General reserves - this should relate to normal operating funds and should be the difference between the total of all Earmarked reserves and the value of Box 7 on Section 2 of the AGAR.

Smaller authority name: **Steyning 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 **Thursday 22 June 2023** (a) **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:**	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
(b) **John Fullbrook – The Clerk and Responsible Finance Officer** **Steyning Parish Council** **Fletchers Croft, BN44 3XZ**	(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
commencing on (c) **Friday 23 June 2023** and ending on (d) **Thursday 3 August 2023** **[the 30th working day after (c) above]**	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	(d) The inspection period between (c) and (d) must also include the first 10 working days of July.
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: **Moore (Ref AP/HD)** **Rutland House** **Minerva Business Park** **Lynch Wood** **Peterborough** **PE2 6PZ**	
5. This announcement is made by (e) John Fullbrook, Steyning Parish Council Clerk	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

Item 7.5

Draft agreement for the 23/24 SPC General Reserves

Briefing Notes

This item is to discuss a figure (or percentage) that we want to agree to keep within our General Financial Reserves moving forward. This has been discussed at some length within previous F&GP meetings towards the end of last year and is an item for discussion now because the advice given to Local Councils in this area has been modified recently.

In essence we had been advised for many years that we should maintain a General Reserve at a figure equivalent to approx. 6 months' worth of our annual precept figure in the Bank – This then represents an emergency fund allowing Council to maintain services despite the worst of possible socio-economic circumstances. This advice (the details shown below) if followed, could well free up some capital to allow us to fund more projects this year.

Indeed, in December 2022 SPC was deciding its budget for the forthcoming year, and it was felt that in the light of the current national economic situation, and with a view to financing of projects for the year 2023/24, that perhaps we consider using SPC general reserves instead of a projects fund as part of the Precept request. This therefore keeping the Precept increase small.

Guidance for you

The Latest 'Joint Panel for Accountability and Governance' {March 2022} pronounces the following: -

'The general accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between 3 and 12 months of net revenue expenditure.'

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

NB Net revenue expenditure is the gross revenue expenditure less any specific income for individual services. - For our purposes we can call this our Precept - that being currently £339K for 2023/24

6 months' worth of Precept therefore amounts to £169.5K.

We currently have a General Reserve of £209.7K minus whatever we agree to add to Earmarked Reserves under item 7.7 {which could be £14.5K). This would likely give us a resultant figure of £195.2K in General Reserves for 2023/24. - Equivalent 6.9 months

Please see the table of figures on the next page for what an agreement in terms of month equivalent would look like.

3 Months	4 Months	5 Months	6 Months	7 Months	8 Months	9 Months	10 Months	11 Months	12 Months
£84.75K	**£113K**	**£141.25**	**£169.5K**	**£197.75**	**£226K**	**£254.25K**	**£282.5K**	**£310.75K**	**£339K**

In short - the previous advice has been for SPC to hold 6 months in Reserve - **£169.5K**

We currently hold nearer 7 months in Reserve - **£192.2K**

The Range for Parish Councils should be between 3 and 12 months worth of Precept - represented above

The advice suggests 'we plan towards 3 months'

My recommendation to F&GP given our liabilities and strategic plan and given my experience is that we ought to agree 4 months equivalent as as a General Reserves figure.- **£113K**

The Community Infrastructure Levy
Steyning Parish Council Report for 2022/23

Guidance on Parish Council's responsibilities include the following.

(i) Spending the CIL you receive (the neighbourhood portion) in line with the CIL regulations - to support the development of your area, or any part of that area, by funding:
   (a) the provision, improvement, replacement, operation or maintenance of infrastructure; or
   (b) anything else that is concerned with addressing the demands that development places on an area

(ii) Spending the CIL within 5 years of receipt.

(iii) Producing and publishing an annual report on any CIL received in a financial year

Balance from 2019/20 – Unallocated and to be spent by September 2024	**£2,694.86**
Balance from 2020/21 – Unallocated and to be spent by June 2025	**£2,339.12**
Balance from 2021/22	**0**
Total balance from previous years	**£5,033.98**

BALANCE SHEET FOR YEAR 2022/23 - To March '23

Income in this period from HDC	**£4,188.87**
Income in this period from SDNP	**£978.61**
TOTAL CIL MONIES AVAILABLE - INCOME	**£5,167.48**

Projects this Year using CIL funding –

Allocated funds	**0**
TOTAL CIL MONIES USED IN THIS YEAR 22/23	**0**

Appendix 1 – Guide to Spending S106 Monies

There are useful explanations of s106 finance management here
https://www.eastcambs.gov.uk/finance/section-106-grant-funding
and here
https://www.e-lindsey.gov.uk/media/10014/Section-106-Contributions-Facts-and-Questions/pdf/Section_106_Contributions_Facts_and_Questions.pdf

1. *"… The funding must be spent on facilities that can be demonstrated to be required because of the new development taking place….*

2. *…..Projects supported are necessary, viable, will deliver the required social and community benefits, and will be well managed*."

3. "*….It is important to note that S106 monies may therefore only be spent on facilities where the new development has, **at least in part,** contributed to the need for the facilities. S106 funding is available **for capital projects** only. Revenue funding towards on-going running costs is not available*. …"

4. *"… S106 payments relate directly to the development with which they are associated, and can only be spent as specified in the S106 agreement agreed by all relevant parties"…*

5. *"… Payments cannot be spent on alternative works unless the developer agrees. This however is very rare because the original agreement was to mitigate against the effects of the development and removing parts of it or altering it could mean the mitigation will not happen. Section 106 agreements should not be used to resolve existing problems elsewhere unless specified in the S106 agreement. The important principle is that the S106 contribution must meet the needs of the development proposed, and not be spent on making good a pre-existing deficiency. For example, a S106 contribution may be agreed to fund a new playground if a playground is made necessary by the development. The money can only be used to refurbish an existing playground nearby if it's agreed with the developer and specified in the S106 agreement."…*

Item 7.7

SPC Earmarked Reserves agreement for 2023/24

Briefing Note

Please see the current SPC Earmarked Reserves Listing below

Steyning Parish Council 2022/2023

Earmarked Reserves

	Account	Opening Balance	Net Transfers	Closing Balance
320	EMR-NHP	2,145.00	-1,026.25	1,118.75
321	EMR-Bus Shelter Notice Boards	1,000.00		1,000.00
322	EMR-Lighting Upgrades	1,142.00		1,142.00
323	EMR-Legal Fees	5,000.00		5,000.00
324	EMR-Publicity / Advertising	1,000.00	-1,000.00	0.00
325	EMR-Allotment Water Supply Pro	7,085.00	-7,085.00	0.00
326	EMR-Tree Report & Essential Wk	8,000.00	-1,250.00	6,750.00
328	EMR-Allotment Access	2,000.00		2,000.00
329	EMR-HR Services	3,743.00		3,743.00
332	EMR-CIL	5,033.98	5,167.48	10,201.46
340	EMR-Emergency Reserve	80,000.00		80,000.00
345	EMR-Cemetery Committee	51,895.54	6,885.41	58,780.95
		168,044.52	**1,691.64**	**169,736.16**

The following is a list of new Earmarked Reserve figures I would like you to consider and agree or otherwise please.

£1,500 SPC High St. Notice Board relocation – Agreed by F&GP

£3,338 Steyning Centre Projector installation – Monies left from last years projects fund + £1,823 left unspent out of ICT Equipment from last years budget {Cost of Projector quoted at £3,877}.

£5,000 Town Clock Maintenance – £11K was set aside in projects budget for Clock Tower maintenance last year but we found we did not need this after all as we subsequently found that we do not own the Clock Tower (!) – I would ask that we set aside part of these funds for this figure which will allow us to joint fund scaffolding and to fund renewal of the Clock Faces when we agree the joint venture details with the owner.

£5,000 Steyning Centre 'Sinking Fund - for long term maintenance' – Agreed via 23/24 budget

Also, that we amend the 340 Account 'EMR-Emergency Reserve' {seen above} to be in line with the figure that has been agreed under agenda item 7.5 as being our new Emergency Reserve amount and that the office transfer the figure required from the Current Account to the Unity Bank Account which will then align with this figure.