

Those present:

Cllr Smith (Chair)
Cllr Denney
Cllr Ewing
Cllr Evans
Cllr Middleton
Cllr Munson
Michelle Curtis (Parish Clerk/RFO)
Steve Howard and Vanessa Reeve – Parish Working Group
Trish Heard – Memorial Garden Organiser / Village Fete Committee
3 Members of the public

1. Apologies for Absence

Apologies were received and accepted from Cllr Henderson

2. Declarations of Interest

There were no declarations of interest disclosed.

3. County and District Councillors

There were no County or District Councillors present.

4. Public Forum

Trish reported that the organisers of the memorial garden had raised £600 via a GoFundMe page towards the maintenance of the memorial garden. The organisers would like to donate £300 towards the works approved at the last Parish Council meeting to clear the area.

Trish explained that the organisers will be working on the memorial garden, and the tyres will be removed and replaced with a tiered floral display. It hoped to have the work completed by the summer.

Trish reported that the Village Fete was on 1st June 2024 and the Mayor of Maldon had been invited but before accepting the invitation the Mayor wished to seek permission from the Chair of the Parish Council for him to attend.

The Chair confirmed that he was happy for the Mayor of Maldon to attend the Village Fete.

Trish left the meeting.

A resident expressed concern regarding the battery level of the defibrillator in the telephone kiosk outside the Queens Head PH. The resident advised that the battery was on one bar and stated she would be concerned about using it. There was also no sign indicating that there was a defibrillator in the kiosk.

Cllr Middleton confirmed that both defibrillators were checked by himself monthly. Cllr Middleton had spoken to the East of England Ambulance Service and the battery manufacturers regarding the battery level. Both confirmed that the battery was adequate and there was no need to purchase a new one. Cllr Middleton confirmed that there is a sign on the kiosk and that both of the defibrillators are registered on the database.

5. Parish Working Group

Steve reported:

- At the Annual Assembly, a resident raised concern regarding the fence posts on the Festival Gardens amenity land. The Maldon District Council (MDC) Enforcement Officer closed the case, with no further action. The Chair advised this was the case but there appears to be an error made by the Enforcement Officer. Cllr Thompson has agreed to take up directly with MDC.
- The levelling of the verge in Tollesbury Road, is this something we need to reapply to the Local Highways Panel (LHP) for? The Clerk advised that she had not received any information from Cllr Durham on the relaunch of the LHP scheme.
- The PWG had been approached about whether we should be purchasing a Vehicle Activated Sign (VAS) to be installed on Tollesbury Road. Should we apply for one?
Action: Cllr Denney to explore VAS.

Vanessa reported:

- A resident had raised concern that the hedge between the bungalows in Tollesbury Road at the bottom of D'Arcy Way is overgrown making it difficult to see when pulling out onto Tollesbury Road which is dangerous.
Action: Clerk to write to the residents in the bungalows to ask if they can trim the hedge back.

6. Minutes

Resolved: The Minutes of the Parish Council Meeting held on 14th May 2024 be approved as a true and accurate record of the meeting. Unanimously agreed by those who attended.

The Chair signed the Minutes.

7. Planning Applications

7.1 Application No: 24/00392/LDP PP-13032698

Proposal: Claim for lawful development certificate for a proposed fence to replace existing hedge

Location: 1 D'Arcy Way Tolleshunt D'Arcy

Resolved: To write to the Planning Officer at MDC to suggest that they check the legal boundary when the fence is erected.

7.2 To consider any other planning applications received from Maldon District Council No other applications had been received.

8. Planning Decisions

To note planning decisions made by Maldon District Council

FUL/MAL/24/00101 - Land Adjacent To Rosedean Tudwick Road – Refused

9. **Accounts 2023/24**

The Clerk presented the accounts for 2023/24.

Resolved: Unanimously agreed to approve the 2023/24 accounts.

The Annual Governance and Accountability Return was completed as follows:

Section 1 – Annual Governance Statement 2023/24

Section 1 was completed and approved by the Council. This was signed by the Chair and the Clerk.

Section 2 – Account Statements 2023/24

Section 2 was completed and signed by the Chair and the Clerk, as the Responsible Financial Officer.

10. **Internal Audit**

10.1 Report and Recommendations from the Internal Auditor

To be deferred to the next meeting.

10.2 Effectiveness of Internal Audit

To be deferred to the next meeting.

11. **Finance**

11.1 Monthly Financial Report

Due to an accounting software issue, this item will be deferred to the next meeting.

11.2 Payments

Resolved: Unanimously agreed to approve the payments totalling £2,693.18.

12. **Car Park**

The email from the landowner concerning the car park at the Recreation Ground was received and noted.

Councillors had a lengthy discussion regarding the proposed times for the closure of the gates.

The meeting was adjourned at 8.04pm to hear further information from the landowners who were present.

The meeting reconvened at 8.10pm.

A resident left the meeting.

Councillors discussed the opening and closing times of the car park.

Action: Chair and Clerk to draft a response to the landowner. The response is to be circulated and agreed upon by Councillors before sending.

The email from the landowner also referred to payment towards the recent repairs to the car park. The Chair stated that there had been some confusion and suggested that Councillors do not pursue this. All Councillors agreed.

A resident left the meeting.

13. Pavilion

The Clerk reported that only one quotation had been received.

Action: To be deferred to the next meeting.

14. Police

The Police Reports were received and noted.

15. Community Engagement Officers

15.1 TruCam Report 2023/24

The TruCam report for 2023/24 was received.

In 2023/24 there were 200 captures.

15 of the offenders had Conditional Offers (£100 fine and 3 points on licence)

185 of the offenders took Speed Awareness Courses (£90 costs and speed awareness training. This is only offered as an option once in any 3-year period)

15.2 CET Report

The CET Report for April 2024 was received and noted.

It was noted that during the CETs Patrols in April, there were 12 speeding offences; 8 on Tollesbury Road and 4 on Kelvedon Road.

16. Representative Reports

To receive a verbal update from Parish Council Representatives

16.1 Burial Ground – Cllr Henderson

Cllr Henderson was not present at the meeting but had advised that there were no new issues to report.

16.2 Recreation Ground/Pavilion – Cllr Middleton

Cllr Middleton advised that there were no new issues to report.

16.3 Public Rights of Way – Cllr Henderson

The following was reported on behalf of Cllr Henderson;

The grass on the field from the Harvester to Kelvedon Road was overgrown onto the footpath making it impassable.

Action: Clerk to write to the landowner to request that the grass be cut back and if unsuccessful, the Clerk will contact Essex County Council Highways.

16.4 Road Safety/Highways – Cllr Denney

Cllr Denney reported:

- Cllr Munson had made him aware that there are a few potholes on Chapel Road which Cllr Denney will look into.

The Chair reported the following road closures:

Grove Farm Road – 19th August 2024 for 6 days

Tudwick Road – 2nd September 2024 for 6 days

The condition of the local shop was raised, as the owner had not responded to the letter from the Parish Council and the condition had deteriorated since the Parish Council wrote to them.

Action: Clerk to seek advice from MDC as it is becoming a safety issue.

Cllr Ewing advised that the streetlight on Kelvedon Road.

Action: Cllr Ewing to contact Abco Electrics to repair.

16.5 Village Hall Working Group – Cllr Evans

Cllr Evans reported:

- The Expression of Interest was accepted and the Village Hall Working Group will be putting together the full application which will come before the Full Council for approval before it is submitted.

Administration

The Clerk reported the following:

- The new Financial Regulations template from NALC was now available. NALC has explained that due to the significant revisions and updates, the new regulations should be treated as a new document rather than a mere revision of the previous version.

Action: Clerk to review the policy for adoption at the next meeting of the Parish Council.

17. Dates of the Next Meeting

Tuesday 25th June 2024 – Full Council Meeting – 7.30 pm

The Chair closed the meeting at 8.34pm.

Tolleshunt Darcy Parish Council

Summary Receipts and Payments for Year Ended 31st March 2024

Last Year Ended 31st March 2023		Current Year Ended 31st March
	Operating Income	
28,464.00	Income	29,888.65
3,203.20	Burial Ground	926.60
225.00	Rec Ground	220.00
2,394.22	VAT Data	1,518.20
<u>34,286.42</u>	Total Receipts	<u>32,553.45</u>
	Running Costs	
17,200.18	Administration	18,437.56
2,836.99	Amenities	3,559.80
2,445.52	Burial Ground	80.89
2,262.59	Pavilion	4,281.97
3,280.00	Rec Ground	281.78
655.60	Projects	6,330.25
2,213.92	VAT Data	2,408.19
<u>30,894.80</u>	Total Payments	<u>35,380.44</u>
	Receipts and Payments Summary	
29,442.37	Opening Balance	32,833.99
34,286.42	Add Total Receipts(As Above)	32,553.45
<u>63,728.79</u>		<u>65,387.44</u>
30,894.80	Less Total Payments(As Above)	35,380.44
<u>32,833.99</u>	Closing Balance	<u>30,007.00</u>
	These cumulative funds are represented by:	
32,833.52	Current Bank A/c	30,006.53
0.47	Petty Cash	0.47
<u>32,833.99</u>		<u>30,007.00</u>
	Reserve Balances are represented by:	
3,391.62	Current Year Fund	-2,826.99
22,245.54	General Reserves	23,567.41
100.00	EMR Elections	71.75
1,005.78	EMR Parish Improvements	905.78
4,675.65	EMR Recreation Ground	1,800.65
296.57	Unallocated	169.57
1,103.83	EMR Burial Ground	1,303.83
15.00	EMR Maypole	515.00
0.00	EMR Speed Reduction	4,500.00

Tolleshunt Darcy Parish Council

Summary Receipts and Payments for Year Ended 31st March 2024

Last Year Ended
31st March 2023

32,833.99

Current Year
Ended 31st March

30,007.00

Signed : _____ (Chairman) _____ (RFO)

Annual Governance and Accountability Return 2023/24 Form 3

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

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

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 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 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>			
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>			
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***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 2023/24

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2024, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***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 Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Tolleshunt Parish Council
Annual Return - year ending 31st March 2024

Variances over 15%

Item	2022/23	2023/24	Variance %	Variance £	Comments
1 Balances brought forward	£ 29,442.00	£ 32,834.00	12	£ 3,392.00	
2 Annual Precept	£ 21,514.00	£ 22,721.00	6	£ 1,207.00	No explanation required
3 Total other receipt	£ 12,772.00	£ 9,832.00	-23	-£ 2,940.00	See breakdown
4 Staff costs	£ 7,790.00	£ 8,640.00	11	£ 850.00	No explanation required
5 Loan interest/capital repayment					
6 Total other payments	£ 23,104.00	£ 26,740.00	16	£ 3,636.00	See breakdown
7 Balances carried forward	£ 32,834.00	£ 30,007.00	-9	-£ 2,827.00	No explanation required
8 Total Cash & Investments	£ 32,834.00	£ 30,007.00	-9	-£ 2,827.00	No explanation required
9 Total Fixed Assets	£ 223,502.00	£ 223,734.00	0	£ 232.00	No explanation required
10 Total Borrowings	£ -	£ -			

Breakdown Item 3

Item	2022/23	2023/24	Variance %	Variance £	Comments
3 Total other receipt	£ 12,772	£ 9,832	-23	-£ 2,940	
Burial Ground	£ 3,203	£ 927	-71	-£ 2,276	Less in number of interments and graves purchased in 2023/24
VAT	£ 2,394	£ 1,518	-37	-£ 876	Less VAT claimed in 2023/24 - Contractors not VAT registered
Pitch Fees	£ 225	£ 220	-2	-£ 5	No explanation required
Pavilion - Hire	£ 6,950	£ 6,600	-5	-£ 350	No explanation required
Bank Interest Received	£ -	£ 567	#DIV/0!	£ 567	New Instant Access Saver Account with Unity Bank opened in 2024
TOTAL	£ 12,772	£ 9,832	-23	-£ 2,940	

Breakdown Item 6

Item	2022/23	2023/24	Variance %	Variance £	Comments	
6	Total other payments	£ 23,104	£ 26,740	16	£ 3,636	
	Administration	£ 9,410	£ 9,798	4	£ 388	No explantion required
	Amenities	£ 2,836	£ 3,560	26	£ 724	See breakdown
	Burial Ground	£ 2,445	£ 81	-97	-£ 2,364	See breakdown
	Pavilion	£ 2,263	£ 4,282	89	£ 2,019	See breakdown
	Recreation Ground	£ 3,280	£ 282	-91	-£ 2,998	See breakdown
	Streetlighting	£ -	£ -	#DIV/0!	£ -	No explantion required
	Projects	£ 656	£ 6,329	865	£ 5,673	See breakdown
	VAT Data	£ 2,214	£ 2,408	9	£ 194	
	TOTAL	£ 23,104	£ 26,740	16	£ 3,636	

6	Amenities	£ 2,836	£ 3,560	26		£ 724	
	Defibrillator	£ 337	£ 462	37		£ 125	2023/24 - More replacement items required for defibrillators
	Grass/Hedge/Tree Cutting	£ 2,500	£ 3,098	24		£ 598	New contractor in 2023/24 - increase in costs
	TOTAL	£ 2,837	£ 3,560	25		£ 723	

6	Burial Ground	£ 2,445	£ 81	-97		-£ 2,364	
	Water	£ 55	£ 81	48		£ 26	Increase in water charges
	Maintenance	£ 2,390	£ -	-100		-£ 2,390	2022/23 - New entry gates purchased
	TOTAL	£ 2,445	£ 81	-97		-£ 2,364	

6	Pavilion	£ 2,263	£ 4,282	89		£ 2,019	
	Water	£ 437	£ -	-100		-£ 437	Overpaid in 2022/23 due to estimated reading - Account in credit 2023/24
	Maintenance	£ 264	£ 3,145	1091		£ 2,881	In 2023/24 Flooring repairs 2023/24 £2000 - Plumbing work £700 - Electrical work £360
	Electricity	£ 1,562	£ 1,137	-27		-£ 425	Decrease in electricity usage in 2023/24 - Facility not used for 3 months due to changeover of tenant.
	TOTAL	£ 2,263	£ 4,282	89		£ 2,019	

6	Recreation Ground	£ 3,280	£ 282	-91		-£ 2,998	
	Maintenance	£ 580	£ 282	-51		-£ 298	Less maintenance required 2023/24
	Play Equipment	£ 2,700	£ -	-100		-£ 2,700	2022/23 repairs to roundabout
	TOTAL	£ 3,280	£ 282	-91		-£ 2,998	

6	Projects	£ 656	£ 6,329	865		£ 5,673	
	Elections	£ -	£ 127	#DIV/0!		£ 127	No elections in 2022/23
	Parish Improvements	£ 320	£ 600	88		£ 280	2023/24 - Verge clearance
	Recreation Ground	£ 336	£ 5,375	1502		£ 5,039	2023/24 - Repairs to car park
	Unallocated	£ -	£ 227	#DIV/0!		£ 227	2023/24 - Plaque King Charles III
	TOTAL	£ 656	£ 6,329	865		£ 5,673	

Breakdown Item 6

Item		2022/23	2023/24	Variance %	Variance £	Comments
6	Total other payments	£ 23,104	£ 26,740	16	£ 3,636	
	Administration	£ 9,410	£ 9,798	4	£ 388	No explanation required
	Amenities	£ 2,836	£ 3,560	26	£ 724	See breakdown attached
	Burial Ground	£ 2,445	£ 81	-97	-£ 2,364	See breakdown attached
	Pavilion	£ 2,263	£ 4,282	89	£ 2,019	See breakdown attached
	Recreation Ground	£ 3,280	£ 282	-91	-£ 2,998	See breakdown attached
	Streetlighting	£ -	£ -	0	£ -	No explanation required
	Projects	£ 656	£ 6,329	865	£ 5,673	See breakdown attached
	VAT Data	£ 2,214	£ 2,408	9	£ 194	No explanation required
	TOTAL	£ 23,104	£ 26,740	16	£ 3,636	

TOLLESHUNT D'ARCY PARISH COUNCIL
PAYMENTS FOR APPROVAL

May-24

Date	Cheque No.	Payee	Invoice No/Ref	Expenditure Detail	Amount
UNITY TRUST ACCOUNT					
09.05.2024	Online	J Drainage		Emergency sewage works - Pavilion	£575.00
15.05.2024	DD	EE	V02223877419	Parish Mobile	£17.47
28.05.2024		Wages		Staff Wages	£441.50
	Online	HMRC		Tax & NI May 2024	£277.20
	Online	Mr L Aldridge		Maintenance - Area near village shop	£50.00
	Online	D W Maintenance	2565	Grounds Maintenance	£240.83
	Online	Rialtas		Software annual support and maintenance	£230.40
29.05.2024	D/D	E.on Next	KI-F334E675-0015	Electricity Supply - Pavilion	£739.41
LLOYDS BANK - MULTIPAY CARD					
29.04.2024	D/C	Adobe	IEN2023020193335	Monthly subscription	£19.97
30.04.2024	D/C	Money Software		Payroll Software	£98.40
02.04.2024	D/C	Lloyds Bank		Monthly fee	£3.00
TOTAL					£2,693.18

Signed: _____

Date: _____