

KPC 128-01

**MINUTES OF THE ANNUAL MEETING OF KEDINGTON PARISH COUNCIL
TUESDAY, 17th MAY 2022
HELD IN THE ROYAL BRITISH LEGION HALL, HAVERHILL ROAD, KEDINGTON**

Present: Cllr Ann Naylor (Chair)
Cllr Lynda Woodward
Cllr Sharon Eames
Cllr Jeffery Potter
Cllr Karen Barber

In attendance: Mr John Boxall (Parish Clerk)

Also in attendance: Four Parishioners present.

1 Election of Chair for year 2022/2023.

Cllr Naylor presided over this agenda item. Cllr Potter proposed Cllr Naylor, seconded by Cllr Barber. There were no other nominations, unanimous vote in favour. Cllr Naylor took the Chair. Declaration of Acceptance of Office form subsequently signed on 24th May 2022 (ANNEX 1).

ACTION

ANNEX 1

2 Election of Vice-Chair for year 2022/2023.

Cllr Wilsher not present and no apologies had been received. It was not known if she wished to continue as Vice-Chair or not and there were no other nominations. Election of Vice-Chair deferred to next Parish Council meeting.

3 Parishioners' Question Time and to acknowledge agenda items of interest to members of the public present.

None.

4 Welcome and apologies.

The Chair welcomed everyone present. Apologies accepted from Cllr Wheeler for personal reasons and Cllr Standeven for work commitments. No apologies received from Cllr Wilsher as yet but at 7:15 pm Chair received a message from Cllr Wilsher saying she was unwell and couldn't attend.

Chair further advised that this would be Cllr Barber's last meeting as she has decided to resign from the position of Parish Councillor due to her work commitments. Chair thanked Cllr Barber for all her work as a Parish Councillor.

5 Co-option of Parish Councillor.

The Parish Council had received an application for co-option from Mr Peter Deeks. Chair confirmed that all Parish Councillors had received copies of the application form. Mr Deeks gave a resume about himself and his reasons for wanting to become a Parish Councillor. Chair asked Mr Deeks what he could contribute to the Parish Council. Mr Deeks suggested his experience of the parish would be helpful. Councillors subsequently agreed unanimously to co-opt Mr Deeks as a Parish Councillor. The Declaration of Acceptance of Office form was signed by Mr Deeks in the Clerk's presence outside the meeting (ANNEX 2).

ANNEX 2

6 To receive members' declarations of Disclosable Pecuniary Interests and Local Non- Pecuniary Interests in accordance with the Suffolk Code of Conduct (and section 106 of the LGFA 1992) and receive any applications for dispensations on agenda items.

None declared.

7 Councillors who were present to agree as a true record the minutes of the meeting of Kedington Parish Council held on 19th April 2022.

A resolution was put forward by Cllr Eames and seconded by Cllr Potter to agree the minutes of the meeting of Kedington Parish Council held on 19th April 2022 as a true record. There were no other resolutions; unanimously agreed. Chair signed the minutes.

8 Discuss and agree “Appointments/Councillor Responsibilities” for year 2022/23.

Appointments/Councillor Responsibilities for the year 2022/2023 were discussed and agreed. Cllr Wheeler had previously confirmed that he would continue to take on the roles he already had responsibility for.

9 Receive visitor’s reports and reports from District and County Councillors.

All Councillors present confirmed that they had received a copy of the District Councillors report by email prior to this meeting (ANNEX 3).

Clerk advised that he had also received an email from Cllr Rushbrook earlier that day regarding the Council Tax Rebate Grant stating “As you will recall, this is a grant of £150 for Council Tax Band A-D households to help toward rising energy costs. WSC have identified that more than 63,000 West Suffolk households could be eligible for the grant. To date they have paid the grant to 48,127 of these households while they have another 2,285 that are going through mandatory checks before getting their payment. This means that 80 per cent of eligible households have either already been paid or are in the process of receiving their grant.”

Clerk confirmed that all District and County Councillors are at a full Council meeting tonight.

ANNEX 3

10 Financial Statements: Receive budget statements and any other financial reports and consider action.

10.1 Receive budget statements effective to date.

Chair and Clerk confirmed that Cllrs had received the relevant documents. No questions from Cllrs. Clerk summarised that as of 13th May 2022, £12,827.88 has been spent of the £81,570.00 precept received, being 18.66% spent of the budget. Clerk advised that the total held in reserves is £92,271.17 of which £35,856.64 is held in earmarked reserves.

10.2 Receive Internal Auditor’s Report for year ending 31st March 2022.

Clerk confirmed he had previously emailed the Report to Councillors (ANNEX 4) and that the internal audit had taken place on 6th May 2022. Clerk reported the Internal Auditor found everything to be in order. The Report is to be posted on the Parish Council website.

Chair expressed her thanks to the Clerk for his work leading up to this successful internal audit. Chair stated the Internal Auditor had been extremely impressed with the Clerk’s presentation of the work and the accounts.

10.3 VAT quarterly refund claim.

Clerk advised that the 2021/2022 Quarter 4 claim totalling £1,315.05 submitted on 11th April 2022 was received into the Barclays account on 28th April 2022.

10.4 Underspend for 2021/2022.

Clerk reminded Council that at the last meeting on 19th April 2022 the 2021/2022 precept balance remaining in the Barclays account on 31st March 2022 was £22,130.36 and that the 2022/2023 precept of £81,570.00 had not yet been credited to the Barclays account. Therefore, last year’s precept balance was being used to pay for items from both last year’s budget and this year’s budget. Clerk had advised that to arrive at a true figure for any underspend in 2021/2022 Council needed to take into account items ordered in 2021/2022 but not being paid for until 2022/2023. It had been agreed that once the precept was received the Clerk would move the balance remaining of the 2021/2022 underspend into its own earmarked reserve and pay for 2021/2022 orders from that. Once all had been paid a true 2021/2022 underspend balance will be available. Clerk advised that the 2022/2023 precept of £81,570 was received into the Barclays account on 29th April 2022 and that payments and receipts prior to that date from the 2021/2022 precept balance amounted to a net £981.90 debit relating to:-

- 4th April 2022 – Helions Forge - £452.25 (exc VAT £90.45) – 30% initial payment for repairs and repainting two benches in Silver Street.
- 11th April 2022 – HMRC – £1,844.70 - payment for Q4 PAYE and National Insurance
- 11th April 2022 – VAT - £1,315.05 – receipt for Q4 VAT refund claim

The 2021/2022 precept balance then being £21,148.46 (£22,130.36 minus £981.90).

That same day 29th April 2022 the 2021/2022 precept balance of £21,148.46 was transferred from the Barclays account to the NatWest reserves account. £500.00 of this was allocated to the

ANNEX 4

Clerk

Queen's Platinum Jubilee earmarked reserve. This being the Locality Grant for the Jubilee celebrations received from Marion Rushbrook and Karen Richardson on 24th March 2022. The remaining £20,648.46 was allocated to the 2021/2022 Underspend earmarked reserve.

As previously agreed at the preliminary Finance Committee precept meeting on 2nd December 2021 and the Parish Council meeting on 21st December 2021:-

- The 2021/2022 Training underspend of £300.00 was allocated from the 2021/2022 Underspend earmarked reserve to the Training earmarked reserve.
- The 2021/2022 Recreation Equipment underspend of £4,429.44 from 2021/2022 was allocated from the 2021/2022 Underspend earmarked reserve to the Recreation Equipment earmarked reserve for Old School Field little park replacement equipment in years to come.

Therefore, as of 29th April 2022 the balance remaining in the 2021/2022 Underspend earmarked reserve is £15,919.02. This is to be used to pay for the Silver Street benches balance £1,055.25 net and Old School Field play surfaces £10,814.80 net, leaving an underspend for 2021/2022 of £4,048.97.

Cllr Woodward asked what would happen to that remaining underspend. Clerk advised that his thought is that it should be placed in the general reserves. It was agreed that this is to be discussed at the meeting after the benches and play surfaces are paid for.

10.5 **Agree and sign Section 1 – Annual Governance Statement of the Annual Return for the financial year ending 31st March 2022**

Councillors agreed Section 1 – Annual Governance Statement of the Annual Return for the financial year ending 31st March 2022 (ANNEX 5). The Chair and Clerk signed the form that will be posted on the Parish Council website.

ANNEX 5
Clerk

10.6 **Agree and sign Section 2 – Accounting Statements 2021/2022 – of the Annual Return for the financial year ending 31st March 2022**

Clerk advised Council that there had been an issue with this form as the balance carried forward from 2021/2022 (£79,620) had not matched the balance brought forward at the beginning of 2022/2023 (£81,840). Clerk made enquiries with both the Internal Auditor and the Scribe help centre and the reason for this is that the Council changed its accounting approach from Income and Expenditure in 2020/2021 to Payments and Receipts in 2021/2022. In order to resolve this the prior year 2020/2021 was "restated" on the Scribe accounting system to match with the bank reconciliation as of 31st March 2022. The external auditors, PKF Littlejohn, will be made aware of this when the Clerk submits the relevant paperwork to them. Councillors agreed Section 2 – Accounting Statements 2020/2021 of the Annual Return for the financial year ending 31st March 2022 (ANNEX 6). The Chair and Clerk signed the form that will be posted on the Parish Council website.

ANNEX 6
Clerk

11 Grants.

11.1. Uptake.

- a. Kedington Bowls Club

Clerk confirmed that £750.00 was paid on 9th May 2022 and thanks have been received, in a phone call.

11.2. Applications.

- a. Citizens Advice West Suffolk

A resolution was put forward by Cllr Barber and seconded by Cllr Naylor to grant £100.00. There were no other resolutions; unanimously agreed.

- b. St Peter & St Paul Church

An application had been made for a grant of £500.00 towards the cost of the insurance for the Church for this financial year. The insurance cost being £2,125.00.

Cllr Barber asked if this was also granted last year. Chair advised that last year there was an issue with regards to the cutting of the Churchyard grass and because the Church was struggling to raise funds, the Parish Council at its meeting on 16th February 2021, agreed to provide a grant of £3,350.00 to the Church towards their insurance and electricity costs. It was further agreed that the grant would be paid in the next financial year 2021/2022. Council were subsequently able to recommence cutting the Churchyard grass using another piece of legislation. This was at a further cost of £4,250.00 per year. Therefore, the Church had received both a grant towards electricity and insurance costs of £3,350.00 and the grass being cut at a cost of £4,250.00 in the financial year 2021/2022.

Chair advised that legislation does allow the Parish Council to grant money to the Church towards insurance and electricity costs and the clock.

Clerk

Chair advised that Council continue to pay for the Churchyard grass to be cut this financial year.

It was agreed that Council continue paying for the Churchyard grass to be cut under sections 9 and 10 of the Open Spaces Act 1906 but more information is needed regarding the insurance costs.

Clerk

12 Clerk's report: Discuss and agree action on Clerk's Report and correspondence received.

12.1. Queen's Platinum Jubilee mugs

Clerk advised that with the Chair's agreement, 210 mugs were ordered for pupils of Kedington Primary Academy as the number of pupils on role is increasing and 50 were ordered for the children at Ketton Early Birds as their numbers have increased too, since the 19th April 2022 meeting. This was at an increased cost of £435.80 +VAT and £109.00 + VAT respectively. Clerk advised that the mugs were delivered earlier today. Chair proposed that this increase in cost be agreed by Council, seconded by Cllr Deeks. No further resolutions, unanimously agreed.

Clerk further advised that £50.00 of this was paid for from Barclays Bank following resolution of a complaint by Cllr Woodward regarding her access to online banking.

12.2. Calford Green damage caused to green on 11th February 2022

Clerk advised that BJS Home Delivery had agreed to the quote from The Green Room of £385.00 to repair the damage caused by their delivery van. BJS have been provided with The Green Room's bank account details with the agreement of Ross Van de Zande.

12.3. Review and adopt Councillor Code of Conduct 2020

12.4. Review and adopt Data Protection and Privacy Policy

12.5. Review and adopt Document and Data Retention and Destruction Policy

Chair advised that details in Appendix A regarding Planning Applications should be removed as we no longer keep any paper record of these, they are not our documents and they are accessible on line if needed.

12.6. Review and adopt Standing Orders

Clerk advised there is an amendment to this policy at paragraph 15 xv stating "(The Proper Officer) be the delegated Officer to respond to planning applications on behalf of the Council when there are no objections". This is following Councillor's planning training in January 2022.

12.7. Review and adopt Grant Award Policy

12.8. Review and agree Accessibility statement

With regards to items 12.3 to 12.8 inclusive a resolution was put forward by Cllr Woodward and seconded by Cllr Eames to adopt/agree these six documents with the aforementioned amendments. There were no other resolutions; unanimously agreed.

Clerk

Clerk

A resolution was put forward by Cllr Naylor and seconded by Cllr Woodward to review these five documents every two years. There were no other resolutions; unanimously agreed.

Clerk

Clerk

12.9. Kedington Community Association Constitution amendment

Clerk advised that he has been asked to bring it to Council's attention that there has been an amendment to the Kedington Community Association Constitution in that Section 9(a)(ii) introduces a term of office of 3 years for our President. Clerk to update the Kedington Community Association that it has no observations regarding this.

Clerk

13 Play Equipment.

13.1. Receive defect report(s) (if any); agree action.

Clerk confirmed that Councillors had received the reports and that all work had been completed or was in hand.

13.2. Basket swing repairs on Old School Field

Clerk advised that the quick links on the safety chains have again been replaced. A Parishioner commented that it's good to see that the quick link that's been attached is more substantial than the last one and will hopefully last longer.

Councillors had a discussion regarding damage caused and graffiti on Old School Field. Cllrs agreed to monitor this and bring it to meetings when appropriate. See item 17.7 below.

14 Environmental / Grounds Maintenance matters.**14.1 Strimming contract**

Clerk reminded Councillors that at the meeting on 19th April 2022 it was agreed that Cllr Wheeler would speak to Mr Dellar regarding the possibility of being flexible around the strimming dates detailed in the contract, but not the number of strims. Cllr Wheeler has emailed the Clerk saying he had a meeting with Mr Dellar on 9th May 2022 and he welcomes the idea of a flexible contract with no specific dates for cutting. This will suit him and will benefit the Council because the areas to be strimmed, should in the future, always look neat. He also said that if there are any issues with the contract to contact him.

15 Highway/Footpath/Street Furniture matters.**15.1 Kedington village sign**

Chair advised that Cllr Standeven is not present this evening but has sent the Clerk an email and confirmed this was forwarded to Councillors. This stated "I enquired regarding purchasing a new village sign made from wood instead of it being refurbished. I am yet to hear, but will chase. I also could not find anything on the planning portal regarding planning for the sign when it was first put up, but will check again." Item to be taken forward to the next meeting.

15.2 Repaint and repair green benches in Silver Street Park and Old School Field

Clerk advised he had an email from Helions Forge on 30th April 2022 advising that the two benches have been repaired, sandblasted and galvanised, and they are now ready to be powder coated.

15.3 Replace three dog litter bins

Clerk advised he has obtained prices as follows for the bins and galvanised mounting posts using each companies' website:-

- a. Earth Anchors £716.40 including VAT and delivery
- b. Roadware £856.62 including VAT and delivery

Clerk advised that Earth Anchors have provided recent bins that are identical and Roadware provide a very similar product.

Clerk advised he has contacted Wayne Blackman who installed the last new bin and replaced the grit bin at the Westward Deals/West End Lane junction. He has quoted £150.00 to remove and replace the dog bins and dispose of the old bins.

Clerk advised that the Buildbase website currently advertises postcrete at £8.87 inc VAT per bag.

Following a discussion, a resolution was put forward by Cllr Woodward and seconded by Cllr Barber to purchase the bins from Earth Anchors and for Wayne Blackman to install them having purchased postcrete using the Council's account at Buildbase. There were no other resolutions; unanimously agreed.

Clerk

16 Outstanding estimates awaited or work ordered:- no updates**17 Any other reports (on-going matters).****17.1 Queen's Platinum Jubilee bespoke bench**

Chair advised that she has sent the design to Etienne Egloff who is waiting for a price from the cutters to do the specific design that Council want. Chair asked if Council could agree a budget for the bench and after a discussion it was agreed to set a budget of £1,500.00.

Council also discussed where to place the bench and Parishioner Mike Shearer said it could be placed between and in line with the trees on his land off Church Walk if Council wished. A resolution was put forward by Cllr Eames and seconded by Cllr Barber to place the bench on Church Walk as suggested. There were no other resolutions; unanimously agreed.

17.2 Queen's Platinum Jubilee celebrations

Chair reminded that the Parish Council are running the Big Jubilee Picnic on Sunday 5th June starting at midday. Chair hopes to see as many Councillors there as possible helping out in whatever way they can, both before and during the event.

17.3 Festival of Suffolk Torch Relay

Chair reminded that this is taking place tomorrow morning, meeting at the Kedington Community Centre by 9:30. Cllr Eames and her husband Brian will be the torch bearers on the rickshaw.

17.4 Village History Recorder

Cllr Potter advised that Cllr Deeks has taken this role on. Cllr Deeks updated that he has been in contact with Janette and Geoffrey Robinson of the Suffolk Local History Council (SLHC) Records Scheme and with John Kelly, the parish's last Recorder. Cllr Deeks is well on the way to getting the initial report completed. This report is an outline of the parish for the SLHC records. An annual report is then completed, submitted to the Parish Council, entered into the local magazine and then it goes to the SLHC for posterity.

Clerk advised that there is an annual subscription fee payable to the SLHC and asks that this payment and its entry onto the regular payments list is authorised by Council. Cllr Woodward proposed these requests, seconded by Cllr Potter. There were no other resolutions; unanimously agreed.

Clerk

17.5 Office Lease

Chair advised this is still ongoing, she has not yet seen a draft lease. She continues to chase the Kedington Community Association.

17.6 Street names for the land at junction of Hall Road and Mill Road

Chair updated that she has had contact from Dermot Bradley of the EHA Group regarding a marketing name and road names for the development. Chair advised she has spoken to a resident who has lived in the village since he was a little boy. He is now in his 80's and lives in Hall Farm Road. He remembers the land well; it was an Orchard. As a child, he would work weekends and evenings picking the apples from the orchard. The names of the apples grown, were Pippins, Cox's Bramley and Worcester.

Suggestion 1 is the development to be named the "The Old Orchard" or "The Orchard" with road names Pippin Close, Cox's Drive, Bramley Road or similar.

Chair has also spoken to the current owners of the Limes House. The land was part of the orchard that is known locally as "The Limes". They are more than happy for the development to be called The Limes / Limes Orchard etc. There are Lime trees within the area and locals believe the Limes was named after these trees. Chair also advised that the word lime is linked to Roman forts.

Suggestion 2 is the development to be named "The Limes", with road names Limes Close, Limes Drive etc.

Councillors discussed these options along with options that have been suggested following a request for ideas being placed onto Facebook. Clerk advised he has had the following suggested to him by letter and email; apple names such as Worcester Pearmain, Lord Lambourne, Cox's Orange Pippin, Bramley and also Ketton End.

Chair will respond to Dermot Bradley with these suggestions.

Chair

17.7 Graffiti on Old School Field

See item 13.2 above.

At this point parishioner Barbara Surridge expressed her thanks to the Parish Council for the work it does for the parish.

18 Housing/Planning.**18.1 Applications for discussion at meeting - NONE****18.2 Planning Applications – Observations conveyed by Parish Council**

- a. DC/21/2490/RM - Land at junction of Hall Road and Mill Road, Kedington, CB9 7QX – Reserved Matters application
Clerk updated that no objections were submitted to the Planning Officer on 28th April 2022.

- b. DC/22/0507/FUL - Barns, Stonebridge Farm, Hundon Road, Kedington - Planning application - conversion of barn to one dwelling
Clerk updated that no objections were submitted to the Planning Officer on 29th April 2022.

- c. DC/22/0508/FUL - Barns, Stonebridge Farm, Hundon Road, Kedington - Planning application - one dwelling (following demolition of existing barn)
Clerk updated that no objections were submitted to the Planning Officer on 6th May 2022.

- d. DC/22/0588/HH - 23 Haverhill Road, Kedington – Planning application - two storey side and rear wrap around extension and single storey rear extension (following demolition of existing rear extension and detached garage)

Clerk updated that no objections were submitted to the Planning Officer on 6th May 2022.

18.3 Planning Applications – Decisions received from District Council

- a. DC/22/0371/HH - 13 Dash End Kedington - Householder planning application - dropped kerb

Clerk updated that this application had been approved on 9th May 2022.

18.4 Neighbourhood Plan.

Chair advised that she has had a look at this over the last few days. It is a massive piece of work, but that is not a problem. She has also spoken to a couple of Councils that are currently implementing a neighbourhood plan. Chair's suggestion is this is moved to next week's Annual Parish Meeting because to progress a Neighbourhood Plan the parishioners have to be "on Board". It is not a decision the Parish Council can make unilaterally. A grant for up to £10,000.00 can be applied for. Chair asked that Cllrs go on line and view Horringer Parish Council's proposal for a Neighbourhood Plan and also look at one that has been passed, Thurston Parish Council's Neighbourhood Plan. Chair asked Cllrs to have a look others they find online to see the work involved, that would include a referendum in the parish. Chair advised there are a number of stages to go through and even then West Suffolk Council may not approve it. A Neighbourhood Plan will not stop building in the village and everything that is on the current Local Plan will have to remain. A Neighbourhood Plan is good if a parish wants more housing but not necessarily if a parish wants to object to housing.

Chair advised that she is waiting for a response to a letter from Unity Healthcare regarding the future of the surgery in Kedington, as it is part of the parish's key services. Chair has previously been told it is going to be made into an administration facility.

All Councillors

19 Events: Please bring your diaries

19.1 Date and location of next meeting.

Next Parish Council meeting to be held on the 21st June 2022 at 7 pm at the Royal British Legion Hall.

Clerk reminded Councillors that the Annual Parish Meeting will be on the 24th May 2022 at 7 pm at the Royal British Legion Hall.

The meeting closed at 9:05 p.m.

Signed

A E Naylor -

..... Dated21st June 2022.....

ANNEX 1

DECLARATION OF ACCEPTANCE OF OFFICE

I, (1) Ann Elizabeth Naylor
having been elected to the office of (2) Chair
of (3) Kedington Parish Council
declare that I take that office upon myself, and will duly and faithfully fulfil the duties of it
according to the best of my judgement and ability.

Signed AENaylor Date 24th May 2022

This declaration was made and signed before me.

Signed  Date 24th May 2022

Proper Officer* of Kedington Parish Council

- (1) *Insert the name of the person making the declaration.*
- (2) *Insert "Member", "Chairman" or "Mayor" as appropriate.*
- (3) *Insert the name of the authority of which the person making the declaration is a Member, Chairman or Mayor.*

S. 85(4) Local Government Act 1972 requires the declaration to be made in the presence of the Proper Officer* and delivered to the Council:

- (a) in the case of a chairman, at the meeting at which he is elected
- (b) in the case of a councillor, before or at the first meeting of the Council after his election

In either case if the council at that meeting so permit, it may be made before or at a later meeting fixed by the Council.

* or a Member of the Council

ANNEX 2

DECLARATION OF ACCEPTANCE OF OFFICE

For completion by the Chairman (or Mayor) or by a Parish Councillor of a Town or Parish Council.

I, (1)Peter Deeks.....

having been elected to the office of (2).....Parish Councillor.....

of (3) ...Kedington Parish Council.....

declare that I take that office upon myself, and will duly and faithfully fulfil the duties of it according to the best of my judgement and ability.

Signed



Date

17th May 2022

This declaration was made and signed before me.

Signed



Date

17th May 2022

Proper Officer* of..... Kedington Parish Council

- (1) *Insert the name of the person making the declaration.*
- (2) *Insert "Member", "Chairman" or "Mayor" as appropriate.*
- (3) *Insert the name of the authority of which the person making the declaration is a Member, Chairman or Mayor.*

6. §3(4) Local Government Act 1972 requires the declaration to be made in the presence of the Proper Officer* and delivered to the Council:

- (a) in the case of a chairman, at the meeting at which he is elected
- (b) in the case of a councillor, before or at the first meeting of the Council after his election

in either case if the council at that meeting so permit, it may be made before or at a later meeting fixed by the Council.

* or a Member of the Council

ANNEX 3

Kedington Parish Council Meeting Tuesday 17 May 2022

Report from Nick Clarke, Karen Richardson and Marion Rushbrook (West Suffolk District Councillors)

Council Tax Rebate Grant

Households on direct debit

West Suffolk Council (WSC) are already in the process of administering over £6.3million of the Rebate Grant to more than 42,000 households whose residents pay their Council Tax by direct debit. Where the direct debit payee information is different to the name(s) we hold on our files for that address, payments may take slightly longer to check and process. Those who signed up to direct debit and have had their first successful Council Tax payment by direct debit before the end of April 2022 will receive their grant by the end of this month (April 2022). New direct debit payers still awaiting their first successful direct debit payment will be able to check our webpage <https://www.westsuffolk.gov.uk/counciltax/council-tax-rebate-grant.cfm> to see when they will receive the grant.

Households not on direct debit

This still leaves us over 16,000 households who don't pay by direct debit and for whom we hold no bank details.

Anglia Revenues Partnership will be writing to these residents encouraging them to complete a simple, secure online form so we can get the rebate grant to them as swiftly as possible. But there is no need for residents to wait for their letter. Instead, they can complete the form online at www.angliarevenues.gov.uk/WSrebate

Eligible residents have until 31 May 2022 to complete the online form. After this date, any eligible households will have the rebate grant applied to their Council Tax bill to reduce their payments for the rest of the year. This is expected to take place around mid-June after which a new bill for a lesser amount will be sent out. We will then work with any residents who due to their circumstances end up in credit on their Council Tax account, to get the Rebate Grant transferred into their bank accounts as soon as possible.

If residents chose to complete a claim form and provide bank details, then the payments are subject to mandatory pre-payment checks designed to reduce the risk of fraud. If no issues are highlighted during these checks, then the process from claim to payment should take up to 10 working days.

Discretionary grant

West Suffolk Council has also received £270,300 to administer discretionary grants to those who we and our partner organisations identify as vulnerable and likely to be the most impacted by rising energy prices and the increased cost of living. This will include residents in band E-H properties who for Council Tax purposes are considered to be 'severely mentally impaired' and those who receive a Disability Reduction or Local Council Tax Reduction. There will also be a hardship scheme that people can apply to.

We will update you again when these discretionary schemes are launched.

Festival of Suffolk

The Festival of Suffolk is being led by the Suffolk Lieutenancy with the aim of shining a spotlight on all aspects of Suffolk life and to celebrate the Queen's Platinum Jubilee. The events that are taking place across Suffolk can be viewed on the Festival of Suffolk website, see here: www.festivalofsuffolk.org.

We are seeing many celebrations being organised across the villages and town in our area. Lots free events being organised by volunteers. Let's hope the sun shines and people are able to get out and be together and celebrate.

The Women's Tour stage finishing in Bury St Edmunds on 6 June and the Business Expo at Haverhill Leisure Centre on 1 July. If you, or the groups organising the events in your area, would like to promote an event on the Festival of Suffolk website then please complete and return the attached form to kate.paul@suffolkcf.org.uk

The Queen's Green Canopy

The Queen's Green Canopy is a unique tree planting initiative to mark the Platinum Jubilee. All tree planting by West Suffolk Council in 2022 is being recorded and submitted to the Woodlands Trust as a contribution towards the Queen's Green Canopy and tree planting will commence again in October 2022, through to the end of the Jubilee year. More information about the Queen's Green Canopy is available here: [The Queen's Green Canopy \(queensgreencanopy.org\)](http://TheQueen'sGreenCanopy.org) and SALC has also produced an information page which parish and town councils may find helpful: [Queen's Green Canopy – Suffolk – SALC](#).

Consultations

There are currently [consultations](#) open on new proposals for the West Suffolk Council Hackney Carriage and Private Hire Conditions Policy Handbook; and on the draft recommendations emanating from the interim Community Governance Review 2021/22. The consultations are open until 18 May 2022 and 30 June 2022 respectively.

ANNEX 4

Report to Kedington Parish Council

The Internal Audit of the Accounts for the year ending 31 March 2022

1. Introduction and Summary.

1.1 During the 2021/22 year the Parish Council maintained effective governance arrangements including a robust framework of financial administration and internal control. The Internal Audit review has confirmed the overall adequacy of the financial arrangements in place within the Council.

1.2 By examination of the 2021/22 accounts and supporting documentation it was confirmed that the Clerk, in the role as the Council's Responsible Financial Officer (RFO), satisfactorily undertook the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.

1.3 All documents were well presented for the review by Internal Audit.

1.4 The Accounts for the year confirm the following:

<i>Total Income for the year:</i>	<i>£95,091.86 (Boxes 2 and 3 below)</i>
<i>Total Expenditure in the year:</i>	<i>£90,779.09 (Boxes 4, 5 and 6 below)</i>
<i>Total Reserves at year-end:</i>	<i>£86,153.07</i>

1.5 The Annual Governance and Accountability Return (AGAR) to be submitted to the External Auditors was examined and the following figures agreed with the Clerk/RFO for inclusion in Section 2 Accounting Statements 2021/22 (rounded for purposes of the Return):

Balances at beginning of year (1 April 2021):	Box 1: £81,840
Annual Precept 2021/22:	Box 2: £84,070
Total Other Receipts:	Box 3: £11,022
Staff Costs:	Box 4: £25,994
Loan interest/capital repayments:	Box 5: nil
All Other payments:	Box 6: £64,785
Balances carried forward (31 March 2022):	Box 7: £86,153
Total cash/short-term investments:	Box 8: £86,153
Total fixed assets:	Box 9: £306,796
Total borrowings:	Box 10: nil

1.6 Sections One and Two of the AGAR are due to be approved and signed by the Council at a forthcoming meeting. The Internal Auditor has completed the Annual Internal Audit Report 2021/22 within the AGAR.

1.7 The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the Audit Plan. Comments and any recommendations arising from the review are made below.

2. Governance, Standing Orders, Financial Regulations and other Regulatory matters (examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation).

2.1 The Annual Parish Council meeting took place on 18 May 2021. The first item of business was the Election of a Chair, as required by the Local Government Act 1972. In meeting its overall governance responsibilities, the Council discussed and agreed Councillor appointments and responsibilities for the year 2021/22 (Minute 7 refers).

2.2 During the year 2021/22, as part of meeting its financial control responsibilities, the Council maintained a Finance Committee to receive and consider detailed financial information and data. At its meeting on 18 January 2022 the Council noted that Committee meetings are now very short because of the new accounting systems in place. The Chair suggested that bringing the finance matters back into the Full Council meetings would give all Councillors a better understanding of the Council's finances. The Council agreed that the last Finance Committee meeting should take place in March 2022 and that all financial matters will then be included in the Parish Council meeting from April 2022 onwards (Minute 7.4 refers).

2.3 The Clerk to the Council at the beginning of the 2021/22 year, Mrs Marion Farrant, retired from the Council on 31 May 2021. At the meeting on 27 April 2021, the Council noted that interviews for the new Parish Clerk/RFO were held on 11 April 2021 and Mr John Boxall had been appointed. The Council ratified the decision of the Interview Panel on 27 April 2021 (Minute 5 refers).

2.4 The Council has Standing Orders in place. The latest model Standing Orders and guidance from the National Association of Local Councils (NALC) were considered and adopted by the Council at its meeting on 26 January 2021 (Minute 7.5 refers).

2.5 The Council's Financial Regulations were reviewed and amended by the Council on 18 May 2021 to change the word 'Accountant' to 'Responsible Financial Officer (RFO)' throughout the whole document as the Parish Council no longer employs an accountant. The Financial Regulations were considered and approved by the Finance Committee on 1 March 2022. At its meeting on 22 March 2022 the Council approved one further amendment to the Financial Regulations at paragraph 4.1 (an addition of "The Clerk/RFO, in conjunction with two Councillors, for items up to £500") following which the Regulations were adopted (Minute 7.8 refers).

2.6 The Council's Minutes are extremely well presented and provide clear evidence of the decisions taken in the year. Each page of the Minutes is consecutively numbered and signed/initialled by the Chair of the meeting at which the Minutes were approved (The Council, after approving the Minutes as a true record, agreed for the Chair to sign the Minutes outside of the meeting at which the Minutes were approved).

2.7 The Council is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for the provision of council services under Data Protection legislation (Registration ZA160422, expiring 21 January 2023). To assist in the compliance with the General Data Protection Regulations (GDPR) the Council reviewed and adopted a GDPR Policy and Privacy Policy at the meeting on 27 April 2021 (Minute 9 refers) and adopted a new Document and Data Retention and Destruction Policy on 15 June 2021 (Minute 14 refers). A General Privacy Policy was adopted in April 2022. The Policies have been published on the Council's website.

2.8 As part of the process to review Policies, Procedures and Protocols, the Council reviewed and agreed a new Grant Award Policy at its meeting on 20 July 2021 and adopted a Co-option Policy and a Grievance Policy on 19 April 2022. The Clerk/RFO confirmed that he maintains a list of the Policies and Procedures in place in order to schedule the review of each document.

2.9 A Freedom of Information Policy (incorporating a Publication Scheme) was adopted by the Council on 19 April 2022. A copy of the document has been published on the Council's website.

2.10 The Council adopted the Suffolk Local Code of Conduct at a meeting held on 24 June 2014 (Minute 3 refers). The Code applies to all Councillors for the purpose of assisting a Local Council to discharge its duty to promote and maintain high standards of conduct within its area. A copy of the Code has been published on the Council's website.

2.11 The Council's website is hosted by Suffolk Cloud. The Council has published an Accessibility Statement on its website to assist compliance with the Website Accessibility requirements which came into force in September 2020.

3. Accounting Procedures and Proper Book-keeping (examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting).

3.1 The Council noted at its meeting on 18 May 2021 that the Scribe accounting system was in operation. Scribe is a cloud-based operating system, accessed by personal log-in and password, and can be accessed through any internet platform and connection. The Scribe Accounting System is providing appropriate and sufficiently detailed information to Councillors to enable them to make informed decisions.

3.2 The Finance Committee meeting on 8 June 2021 agreed that most or all payments will be made through online transfers. Purchase orders and invoices will be scanned into Scribe for auditing purposes. The Committee noted that Scribe is an online automated cashbook and auditing system with minimal paperwork, backed up by the providers and that Dropbox backs up any documents on the Clerk/RFO's computer. The Committee was in agreement with the use of the Scribe accounting platform. At its meeting on 13 July 2021 the Committee expressed high satisfaction with the Scribe system being managed by the Clerk/RFO.

3.3 The Transactions Lists (Payments and Receipts) within Scribe are well referenced and provide a good audit trail to the Bank Statements and the financial information prepared by the Clerk/RFO. Supporting paperwork is in place and well referenced. VAT payments are tracked and separately identified. A sample of transactions within the Transaction Lists (Payments) was closely examined and all were found to be in order with supporting invoices/vouchers in place.

3.4 Payments made under the Local Government Act Section 137 are separately identified in the accounts and detailed within the Minutes of the Council's meetings.

3.5 VAT Returns were submitted regularly and promptly to HMRC during the year. The reclaim for £4,412.93 VAT paid in the period 1 October 2020 to 31 March 2021 was submitted to HMRC on 23 April 2021 and reported to Council at its meeting on 27 April 2021. Following agreement by the Finance Committee, reclaims to HMRC were subsequently made Quarterly as follows:

- a) The reclaim of £1,194.66 VAT for the period 1 April 2021 to 30 June 2021 was submitted to HMRC on 8 July 2021 and received at bank on 23 July 2021.*

- b) The reclaim of £1,011.04 VAT for the period 1 July 2021 to 30 September 2021 was submitted to HMRC on 7 October 2021 and received at bank on 4 November 2021.
- c) The reclaim of £755.72 VAT for the period 1 October 2021 to 31 December 2021 was submitted to HMRC on 4 January 2022 and received at bank on 20 January 2022.
- d) The reclaim of £1,315.05 for the period 1 January 2022 to 31 March 2022 was submitted to HMRC on 11 April 2022 and received at bank on 28 April 2022.

4. Year End procedures (*Regarding accounting procedures used and can be followed through from working papers to final documents. Verifying sample payments and income. Checking creditors and debtors where appropriate*).

4.1 End-of-year Accounts are prepared on a Receipts and Payments basis and were in good order. Sample audit trails were examined and all were found to be in good order.

4.2 The construction of a Statement of Analysis of Variances (explaining significant differences in receipts and payments between the years 2020/21 and 2021/22) was discussed with the Clerk/RFO. A model Statement can be obtained from the PKF Littlejohn LLP website and once completed has to be submitted to the External Auditors with the AGAR 2021/22 and published on the Council's website.

5. Bank Reconciliation (*Regularly completed and cashbooks reconcile with bank statements*).

5.1 At its meeting on 18 May 2021 the Council noted the action taken following the Bank of Ireland deposit account holding a balance of £153,152.93, being £79,620.00 (Reserves) and £73,532.93 (the balance of the precept). In order to maintain no more than £85,000 in the Bank of Ireland account, in accordance with the Financial Services Compensation Scheme compensation limit, a cheque was paid into the Nat West current account for £73,532.93 (Minute 10.6 refers).

5.2 The Finance Committee noted on 14 September 2021 that a new Barclays Bank current account had been set up and was available online and would be used for day-to-day banking from the Precept. Each payment required two authorising signatories. The current account with Nat West would be used to hold Reserve funds.

5.3 Bank Reconciliations are completed by the Clerk/RFO on a regular and routine basis. The Bank Statements as at 31 March 2022 for the Barclays Bank (£22,130.36) and Nat West Current Account (£64,022.71) reconciled with the End-of-Year accounts and agreed with the overall Bank Reconciliation for all accounts.

5.4 During 2021/22 the Clerk/RFO presented detailed bank account information to each meeting of the Finance Committee in order to ensure that the Committee fully met its responsibilities under its terms of reference. The Council received, in turn, detailed reports from the Finance Committee and the Clerk/RFO on the up-to-date financial position. The Finance Committee was dissolved following its meeting on 1 March 2022. The Full Council has taken responsibility to consider all financial information.

6. Budgetary controls (*Verification of the budgetary process with reference to Council Minutes and supporting documents*).

Precept 2021/22: £84,070 (Council meeting on 26 January 2021, Minute 7.3).

Precept 2022/23: £81,570 (Council meeting on 21 December 2021, Minute 7.2).

6.1 Comprehensive budgetary procedures are in place. The Precept decisions have been agreed in Full Council and the amounts have been clearly Minuted. The Clerk/RFO ensures that the Council is aware of its responsibilities and commitments and the need for forward planning and adequate reserves.

6.2 At its meeting on 17 November 2020 the Council received the budget sheets for the financial year 2021/22 from the Budget/Precept meeting held on 3 November 2020. The Council agreed in principle a Precept of £85,893.00 at its meeting on 15 December 2020 (Minute 8.3 refers) but revised this amount to £84,070 at its meeting on 26 January 2021.

6.3 The Budget papers for 2021/22 were sufficiently detailed and well prepared to ensure that Councillors had sufficient information to make informed decisions. The estimates were used effectively for financial control and budgetary control purposes. Detailed reports were presented to the Council comparing Budget to the Expenditure incurred. The Financial and Budget Statements for each month of 2021/22 were routinely presented to the Council.

6.4 With regards to the year 2022/23, at its meeting on 14 December 2021 the Finance Committee received budget statements effective to that date. The Committee considered the budget/precept in principle for the year 2022/23 for presentation to Full Parish Council. At its meeting on 21 December 2021 the Council agreed a Precept of £81,570.00 for the year 2022/23 (Minute 7.2 refers).

6.5 The Clerk/RFO provides the Council with updates on the position regarding Reserves held and those funds Earmarked for future use. As at 31 March 2022 the overall Reserves stood at £86,153.07, of which £65,032.70 was Earmarked as follows:

Recreation Equipment:	£1,708.18
War Memorial:	£2,900.00
Legal Fees:	£2,000.00
Queen's Jubilee:	£1,000.00
Capital Reserve:	£57,424.52

6.6 The General Reserves (Overall Reserves less Earmarked Reserves) accordingly stood at £21,120.37 which is marginally below the generally accepted position that non-earmarked revenue reserves should usually be between three and twelve months of Net Revenue Expenditure (the JPAG Proper Practices Guide, Item 5.32 refers). However, as at 31 March 2022 the Council had sufficient Overall Reserves available to meet, within reason, any unforeseen items of expense that may occur.

7. Internal Control and the Management of Risk (*Review by Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly*).

7.1 The Statement of Internal Control and Report were approved by the Finance Committee on 1 March 2022 and adopted by the Full Council at its meeting on 22 March 2022 (Minute 7.10 refers). The Report states that the Council has appointed a non-signatory Councillor to conduct a review of the system of internal control by undertaking the listed tests on an annual basis with a written report of any findings to be submitted to the Council and Minuted as received. The Council noted at its meeting on 22 March 2022 that the nominated Councillor had signed off the Internal Control Report on the 17 March 2022.

7.2 The Effectiveness of Internal Control/Management of Risk and Internal Audit documentation was considered and approved by the Finance Committee at its meeting on 1

March 2021. The documents were reviewed and adopted by Full Council at its meeting on 22 March 2022 (Minute 7.9 refers). The documents identify the risks to the Council, the level of risk and the internal controls in operation to manage and mitigate the risks identified.

7.3 The Financial Management Risk Assessment was considered and approved by the Finance Committee on 1 March 2022 and adopted by Full Council at the meeting held on 22 March 2022 (Minute 7.6 refers).

7.4 The Council accordingly complied with the Accounts and Audit Regulations 2015 which require a review by the Full Council at least once a year of the effectiveness of the Council's system of internal control, including the arrangements for the management of risk, with the review suitably Minuted.

7.5 Operational Inspections of the play equipment are being undertaken on a monthly basis by the Play Inspection Company.

7.6 During 2021/22 the Monthly Play Inspection Reports were presented to the Finance Committee and the Council and remedial action, where necessary, agreed and Minuted. Items identified in the Reports requiring repair/improvement are considered and action agreed, including the appointment of contractors to undertake the repairs.

7.7 The Annual Play Inspection Report was received by the Council on 18 May 2021; most of the defects reported were either very low risk or in hand for repair (Minute 13.1 refers)

7.8 Insurance was in place for the year of account. At the Finance Committee's meeting on 14 September 2021 the Clerk/RFO reported upon the insurance renewal under the Pen Underwriting Limited 3-year long term agreement at a cost of £2,335.15. The Policy is provided by AXA Insurance and runs from 1 October 2021 to 30 September 2022.

7.9 At the meeting of the Finance Committee on 1 March 2022 the level of Fidelity Guarantee insurance was considered and after taking into account the precept for 2022/23 and current reserves, the Committee agreed that the cover should remain at £150,000 for 2022/23. The Fidelity Guarantee cover meets the current recommended guidelines of at least the sum of the year-end balances plus 50% of the precept/grants. The Employer's Liability cover and the Public Liability cover each stand at £10m.

8. Income controls *(Regarding Precept and other income, including credit control mechanisms).*

8.1 Sample audit trails were examined using the details displayed in the Scribe Transactions List (Receipts). Overall income controls were reviewed on a test-check basis; a sample of income received was cross referenced with the bank statements and with supporting paperwork and found to be in order.

9. Petty Cash *(Associated books and established system in place).*

9.1 The Petty Cash system was reviewed by the Finance Committee on 8 June 2021 and it was noted that the account was zero. Petty Cash is no longer used and a debit/credit card is similarly not in use. Expenses are reclaimed, approved by the Council and payment made on-line in accordance with the agreed procedure.

10. Payroll controls (PAYE and NIC in place; compliance with HMRC procedures; records relating to contracts of employment).

10.1 Payroll Services are being operated in-house; the Council operated Real Time Information during the year in accordance with HMRC regulations.

10.2 P60 End of Year Certificates were made available to Internal Audit to confirm compliance in the year of account. PAYE payments have been made to HMRC in the year.

10.3 A Contract of Employment dated 26 April 2021 is in place for the Clerk/RFO and provides that the starting salary is at Scale Point (SCP) 18, to be increased to SCP 19 on completion of the probationary period of 3 months with automatic increase through annual increments until reaching the maximum of the salary range (LC2). The Clerk/RFO's hours of work are 105 hours per month.

10.4 At the meeting of the Finance Committee on 13 July 2021 it was noted that the Clerk/RFO's probationary period finishes on 26 July 2021. Weekly reviews with the Clerk/RFO had proved highly satisfactory and the Committee agreed to increase the Clerk/RFO's salary to SCP 19 (£13.24 per hour) (equal to £16,682.40 per annum).

10.5 At the meeting of the Finance Committee on 9 November 2021, it was agreed to increase the salary of the Clerk/RFO from SCP 19 to SCP 25 with effect from 1 November 2021.

10.6 At the meeting on 22 March 2022, the Council noted the National Salary Award for 2021/22. The NJC for Local Government Services had agreed the new rates of pay applicable from April 2021 (the award equated to a 1.75% increase). From 1 April 2021 to 28 February 2022 the Council noted that the Clerk/RFO had been paid £15,130.06 gross and an increase of 1.75% increases that to £15,394.84. The Council agreed to the back pay of £264.78 gross. The Council also agreed to increase the Clerk/RFO's salary from 1 March 2022 from £15.37 per hour (by 1.75%) to £15.64 per hour (at Spinal Column Point 25).

10.7 At the Council's meeting on 27 April 2021 the Council reviewed the salaries for the School Crossing Supervisor and the Village Cleaner for 2021/22 in the light of the National Minimum Wage from 1 April 2021 having risen to £8.91 per hour. The Village Cleaner's pay is based on the minimum wage. The Council agreed that the Village Cleaner's wage should rise to £8.91 per hour and the School Crossing Supervisor's wage should rise to £9.14 per hour with effect from 1 April 2021 (Minute 8.3 refers). The School Crossing Supervisor (who was paid a higher hourly rate with increases based on the % increase of minimum wage) left the post on 29 October 2021.

10.8 At the meeting on 22 March 2022, the Council noted that the National Minimum Wage for those aged 23 years and over will increase to £9.50 per hour from 1 April 2022 (from the previous £8.91). The Village Cleaner's pay continues to be based on the National Minimum Wage. The Council agreed that the Village Cleaner's wage should rise to £9.50 per hour with effect from 1 April 2022.

10.9 With regard to the legislation for workplace pensions, a declaration of compliance with the Pensions Act 2008 was submitted to the Pensions Regulator on 17 April 2019 to confirm pension eligibility for employees. The Clerk/RFO confirmed that a re-declaration is shortly due to be submitted to the Pensions Regulator. (The re-declaration of compliance confirms to the Pensions Regulator that the Council complies with its duties as an employer and has to be completed every three years).

11. Asset control and valuation (*Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover*).

11.1 A comprehensive Asset Register is in place. The Register was reviewed and agreed by the Council at its meeting on 27 April 2021 (Minute 8.7 refers).

11.2 At its meeting on 12 October 2021 the Finance Committee noted that following the populating of the Scribe data, discrepancies were identified in that some valuations within the Asset Register included VAT and/or delivery and/or installation costs. Hence the Asset Register was marginally overvalued and the Committee noted that the intention was to go through invoices and correctly record the valuations on the Asset Register. This issue was reported to and noted by the Council at its meeting on 19 October 2021.

11.3 The Asset Register displays a value of £339,981.86 as at 31 March 2022, a net decrease of £158.52 in the value of £340,140.38 at the end of the previous year. Acquisitions in the year totalled £1,586.57 and consisted of:

Zoom H2n audio recorder:	£151.67 (21 May 2021)
Speed Indicator device Bracket:	£100.00 (14/10/2021)
Goal for Great Meadow:	£804.90 (29/07/2021)
Gate Old School Playing Field:	£530.00 (29/07/2021)

11.4 The Clerk/RFO advised the Internal Auditor that a number of deletions from the Register were made in the year including the value of tarpaulin and some VAT and other elements of cost that has previously been incorrectly included in the overall valuation.

11.5 The Clerk/RFO advised the Internal Auditor that subsequent to the value listed as at 31 March 2022, the Asset Register value of £44,840.56 for the two skate ramps and the centre flat box that made up the Council's skate park had incorrectly included installation, VAT and delivery costs. In 2021 the Council removed the centre flat box from the skate ramp, leaving only the two ramps. The value excluding VAT of the two ramps totals £11,654.50. The asset register has therefore been decreased in value since 31 March 2022 by £33,186.06. The Clerk/RFO has advised the Council's insurers of the reduction in the listed valuation.

11.6 The Register complies with the current requirements which provide that each asset should be recorded at a consistent valuation, year on year. The Register displays the original purchase cost or, where the original purchase price is unknown, a proxy cost or a nominal value which will remain unchanged until disposal.

11.7 Box 9 in Section 2 of the AGAR (Annual Return) has correctly recorded the value of assets as at 31 March 2022.

11.8 The Council noted at its meeting on 20 July 2021 that the Royal British Legion Hall had been added to the list of Assets of Community Value (listing assets upon which the Council has first option to purchase should the assets enter the sale market).

12. Internal Financial Controls, Payments Controls and Audit Procedures (*Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentation to support/evidence payments made. Any previous audit recommendations implemented*).

12.1 The Council has satisfactory internal financial controls in place. The Clerk/RFO provides detailed financial reports to Council meetings to ensure that Councillors are provided with adequate financial information and data to enable them to make informed decisions. The Payments Lists and Receipts Lists are approved by the

Council and published on the Council's website under the Accounts for the applicable year.

12.2 The Council maintained robust financial control during 2021/22 through an active Finance Committee. Clerk/RFO provided comprehensive financial reports to the Committee, including monthly breakdowns of receipts and payments, summaries of payments and Payment Lists, with an up-to-date Bank Reconciliation. At its meeting on 8 June 2021 the Finance Committee confirmed the information and documents to be presented at each Committee meeting. It was also agreed to pay PAYE to HMRC and to reclaim VAT quarterly.

12.3 At the Council's meeting on 15 June 2021, the Chair updated Councillors on May 2021 payments, bank reconciliation, VAT claimed and received, VAT owed to date and advised that the Clerk/RFO would be claiming VAT back and making payments to HMRC quarterly. The Chair advised that a new routine payments schedule had been agreed and that each month Councillors would be sent a net budget sheet, the payments list and the bank reconciliation (Minute 8 refers).

12.4 At its meeting on 6 October 2020 the Council resolved to adopt internet banking to enable payment of invoices on-line and to avoid making payment by cheque. At the meeting on 22 March 2022 the Council adopted the Internet Banking Policy which had been approved by the Finance Committee on 1 March 2022. The Policy provides that:

- a) All invoices for payment will be verified for accuracy by the Clerk/RFO
- b) All payments will be made using online banking unless, under exceptional circumstances, a cheque is required. Councillors must be informed of this. This must be authorised by at least two signatories.
- c) The Clerk/RFO will raise the request for authorisation for payment.
- d) A Councillor will check the invoice on Scribe Accounts System. If a Councillor is unable to access Scribe Accounts System, then the invoice will be emailed to the authorising Councillor.
- e) An authorised Councillor will then authorise the payment(s) online.
- f) Each month the Clerk/RFO will prepare a full payment list, Bank Reconciliation and Budget report documents and present to Full Council.

12.5 The Internal Audit Report for the previous year (2020/21) was received by the Council at its meeting on 18 May 2021 (Minute 10.2 refers). The Report raised no matters of concern.

12.6 The Internal Auditor for the 2021/22 year was appointed by the Council at its meeting on 15 February 2022 (Minute 7.3 refers) following a recommendation from the Finance Committee.

13. Responsibilities as a Trustee (*Regarding the Council's role and responsibilities under the Charity Acts; submission of returns to Charity Commission*).

13.1 The Council has no Sole Trustee responsibilities.

14. External Audit (*Recommendations put forward/comments made following the annual review*).

14.1 The Report and Certificate from the External Auditor, PKF Littlejohn LLP, for the previous year (2020/21) was dated 20 August 2021 and was received by the Finance Committee on 14 September 2021 and by Full Council at its meeting on 21 September 2021. No matters of concern had been raised by the External Auditors. The Clerk/RFO advised the Council that

the formal notice of the Conclusion of Audit would be placed on the Council's website and all notice boards (Minute 5.2 refers).

15. Publication Requirements.

15.1 Under the Accounts and Audit Regulations 2015 authorities must publish each year the following information on a publicly accessible website:

Notice of the period for the exercise of Public Rights.

AGAR - Sections 1 and 2.

Following the completion of the External Audit:

Notice of Conclusion of Audit

AGAR - Section 3

AGAR - Sections 1 and 2 (including any amendments as a result of the Limited Assurance Review).

15.2 The Clerk/RFO advised the Finance Committee on 8 June 2021 that the Notice of Inspection of accounts had been posted on the website and noticeboards.

15.3 The Internal Auditor was able to confirm that the documents relating to the year 2020/21 were readily accessible on the Council's website:

<https://www.kedington.suffolk.cloud/>

16. Additional Comments.

16.1 I would like to record my appreciation to the Clerk to the Council for his assistance during the course of the audit work.

Trevor Brown

Trevor Brown, CPFA

Internal Auditor

10 May 2022

ANNEX 5

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

KEDINGTON PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

	Agreed		Yes/No/Not Applicable
	Yes	No*	
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 ensure 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 access 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 the 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.	✓		discussed 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 so far as possible as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/secess, including financial reporting and, if required, independent examination or audit.	Yes	No	Not Applicable
			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:

17/05/2022

and recorded as minute reference:

KPC 128-01 Item 10.5

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

Chairman

AENayla

Clerk

SIGNED

ENTER PUBLIC ADDRESS <https://www.kedington.suffolk.cloud/>

ANNEX 6

Section 2 – Accounting Statements 2021/22 for

WEDDINGTON PARISH COUNCIL

	Year ending:		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	0	81,840	Total balances and reserves at the beginning of the year as recorded in the financial records. Values must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	0	84,070	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	0	11,022	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	0	25,994	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	0	84,785	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	81,840	86,153	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	81,840	86,153	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	0	308,796	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 PFI/LB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			✓
			The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

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

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

SIGNATURE REQUIRED

Date

17/05/2022

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

17/05/2022

as recorded in minute reference:

KPC 128-01 Item 10.6

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

AENayla SIGNATURE REQUIRED