



BRAMLEY PARISH COUNCIL

REPORTS PACK

Meeting of 16th June 2022

BRAMLEY PARISH COUNCIL CORRESPONDENCE REPORT

JUNE 2022

Minute ref 053/22 – Correspondence (11th May to 7th June 2022)

Ref	Sender	Details	Clerk action or recommendation
1.	Brambles Park resident	Email to report damage to steps leading from Downs Link to Windrush Close.	Clerk reported the damage to Surrey Rights of Way team in May. Clerk had also reported damage to the other set of steps in April. Clerk contacted Kevin Deanus who followed this up with the Rights of Way team. Repairs are due to be carried out in July.
2.	The Hunt Group	Amended design ideas received for a new dwelling at Bramley Millpond. This was discussed briefly at May PC meeting at which Members agreed that as the proposal now seems to be for a standard large new dwelling in AONB, Green Belt, outside the settlement boundary and not conforming to policies in the Neighbourhood Plan, the Hunt Group should seek advice from Waverley Planning on likelihood of planning consent being granted. Clerk responded to The Hunt Group and forwarded revised proposal to interested residents. The Hunt Group responded to state that revisions were based on feedback received from previous proposals and asked which proposal the Parish Council and residents would prefer.	To be discussed at June Parish Council meeting.
3.	Surrey Highways	Notification that maintenance works will be carried out to footbridge on path leading from Windrush Close to Hall Road during June. Footpath will be closed, although access for pedestrians will be permitted.	No further action required.
4.	Surrey County Council	Correspondence between Richard Seaborne and SCC Land & Property department regarding transfer of former school playing field from SCC to Bramley Parish Council. Due to Cabinet Member and personnel changes at SCC, the proposal to transfer the land at a nil premium is no longer being supported.	Mr Seaborne requested a meeting with SCC, BPC and Cllr Kevin Deanus to try to resolve this issue.
5.	Mike Platten, Farsight Consulting	Internal audit of the 2021/22 Parish Council accounts was carried out at the end of May 2022. Final report received from internal auditor.	Clerk to circulate report with papers for June PC meeting. To be discussed at meeting.
6.	Surrey County Council	Invitation to submit an expression of interest for free trees under a new tree planting scheme offered by Surrey County Council.	Clerk completed expression of interest, noting that the Parish Council was not able to obtain any

Ref	Sender	Details	Clerk action or recommendation
			trees in former scheme as areas identified for tree planting were not on land owned by the Parish Council.
7.	Bramley Village Society	BVS has stored the 1977 Silver Jubilee sign that had fallen down on land close to wine press. The sign is in need of some refurbishment. It is believed that the sign is owned by the Parish Council. BVS has contacted local sign writer for an estimate for refurbishment works.	Clerk to check old records for confirmation that sign is owned by Parish Council and investigate who made the sign.
8.	Station Road resident	Reports of noisy speeding motorbikes along Station Road at around 5:00am each weekend morning. Asked for contact details of community police team.	Clerk forwarded complaint to PC Greenaway, who will contact the resident to discuss.

Planning Review Committee meeting 19th May 2022

<p>NMA/2022/01247</p>	<p>RED STREAM COTTAGE, BIRTLEY GREEN, BIRTLEY ROAD, BRAMLEY, GU5 0LE Amendment to WA/2020/2026. Introduction of 4 oak timbers into the render of the front elevation of the extension to match the existing (right side) front elevation of the property.</p>
<p>Bramley Parish Council has NO OBJECTION to this application.</p>	
<p>Amendment to: WA/2022/00750</p>	<p>BROOKLANDS, 4 LINERSH DRIVE, BRAMLEY, GU5 0EJ Erection of extensions and alterations to elevations and fenestrations, including a new roof light. The amendment relates to the omission of dormers on front elevation and provision of a single roof light instead.</p>
<p>Bramley Parish Council has NO OBJECTION to the amendment to this application.</p>	
<p>Amendment to: WA/2022/00787</p>	<p>27 EASTWOOD ROAD, BRAMLEY, GU5 0DY Two storey side extension and first floor rear extension (amended description). The rear extension elevations have been amended.</p>
<p>Bramley Parish Council notes that this proposal is similar to other extensions in the vicinity.</p>	
<p>As noted in the comments originally submitted to this application, Bramley Parish Council has no objection to the application as long as the addition of a 4th bedroom meets the guidance as detailed in the Waverley Parking Guidelines. Parking is a particular issue in this location and Members ask for Waverley confirmation that no additional off-street parking would be required as a result of this proposal.</p>	
<p>WA/2022/01264</p>	<p>PINE LODGE, HORSHAM ROAD, BRAMLEY, GU5 0AN Erection of a detached garage with associated works.</p>
<p>Bramley Parish Council has NO OBJECTION to this application.</p>	
<p>WA/2022/01277</p>	<p>SELHURST PLACE, HORSHAM ROAD, BRAMLEY, GU5 0LH Removal of pitched roof with provision of enlarged accommodation at first floor below flat roof (revision of WA/2021/02595).</p>
<p>Bramley Parish Council has NO OBJECTION to this application.</p>	
<p>WA/2022/01299</p>	<p>PENDARVES, BIRTLEY ROAD, BRAMLEY, GU5 0JA Erection of a single storey extension and construction of pergola and covered seating area and associated landscaping following removal of existing pergola.</p>
<p>Bramley Parish Council has NO OBJECTION to this application, but notes that this property has previously</p>	

been extended and there is no reference within this application of this additional increase in floor space and Waverley's 40% rule / guidance.

WA/2022/01301 LANTERN HOUSE, 45 LINERSH WOOD CLOSE, BRAMLEY, GU5 0EQ
Erection of single storey extensions and alterations; alterations to part of attached garage and store together with hip to gable, and dormer extensions to roof to provide additional habitable accommodation.

Bramley Parish Council has NO OBJECTION to this application, but asks Waverley Planning officers to check that the additional accommodation does not create a need for additional off street parking, as recommended in the Waverley parking guidelines.

WA/2022/01320 GREENSANDS, PRIMROSE WAY, BRAMLEY, GU5 0BZ
Certificate of Lawfulness under Section 192 for erection of an outbuilding for purposes incidental to the enjoyment of the dwelling house.

Bramley Parish Council has NO OBJECTION to this application.

WA/2022/01322 GREENSANDS, PRIMROSE WAY, BRAMLEY, GU5 0BZ
Certificate of Lawfulness under Section 192 for erection of a single storey extension and alterations to enclose existing loggia to provide additional habitable accommodation following demolition of existing single storey extension.

Bramley Parish Council has NO OBJECTION to this application, but notes that this property has previously been extended and there is no reference within this application of this additional increase in floor space and Waverley's 40% rule / guidance.

Planning Review Committee meeting 2nd June 2022

CA/2022/01372 OLD RECTORY CLOSE, BRAMLEY, GU5 0JR
Bramley Conservation Area removal of tree.

SUPPORT

Bramley Parish Council is concerned at the collapse of the wall at Rhens Place which is unsightly in the Conservation Area and will be costly to remedy. The tree is the cause of the damage to the wall and in the opinion of the Parish Council there is no alternative but to remove the tree to allow the rebuilding of the wall.

TM/2022/01368 REDWINGS, 31 LINERSH WOOD CLOSE, BRAMLEY, GU5 0EQ
Application for works to tree subject of Tree Preservation Order 04/20.

NO COMMENT

Bramley Parish Council has no comment on this application and would support the decision of the Waverley Tree Officer.

Amendment to:
WA/2022/00512

LANGHURST FARM, LODKIN HILL, HASCOMBE, GODALMING, GU8 4JP
Change of use from agricultural to business (Class E (g)) to provide up to 350 square metres of floorspace in Barn A and ancillary parking in Barn B, and alterations to barns to include partial demolition and cladding (part retrospective).
The amendment relates to an amended scheme.

OBJECTION.

The Parish Council objected to the original application on several grounds and the revised application does not alter that objection. While the Bramley Neighbourhood Plan encourages conversion of agricultural buildings to residential in Policy G2, Policy G1 directs commercial development to four centres of which Langhurst Farm is not one. While Bramley Neighbourhood Plan Policy L3 supports appropriate schemes that enable the growth of Bramley's rural economy including the conversion of agricultural buildings such a significant office development (or other uses enabled by this use class) is not seen as appropriate to this location.

The location is in the Parish Council's opinion unsuitable for office development or other uses opened up by use class E(g), and a car dependent office development of this scale could place significant demands on unsuitable roads.

WA/2022/01380

THE GREAT BARN, SMITHBROOK, HORSHAM ROAD, CRANLEIGH, GU6 8LH
Change of use of barn from offices to residential dwelling together with extension and alterations.

SUPPORT

Such a change of use to residential is supported by Bramley Neighbourhood Plan Policy G2, and there is adequate parking with no adverse traffic impact. Bramley Parish Council sees no reason to protect office space in this location and the proposed residential property will increase Bramley's housing stock. There has been a similar application in the past to which the Parish Council did not object. Bramley Parish Council therefore supports this application.

WA/2022/01403

THE BOTHY, SMITHBROOK, HORSHAM ROAD, CRANLEIGH, GU6 8LH
Change of use of existing office (use Class E) to residential dwelling (use Class C3) with extension and alterations.

SUPPORT

Such a change of use to residential is supported by Bramley Neighbourhood Plan Policy G2, and there is adequate parking with no adverse traffic impact. Bramley Parish Council sees no reason to protect office space in this location and the proposed residential property will increase Bramley's housing stock. There has been a similar application in the past to which the Parish Council did not object. Bramley Parish Council therefore supports this application.

WA/2022/01404

HONEYGREEN BARN, SMITHBROOK, HORSHAM ROAD, CRANLEIGH, GU6 8LH
Change of use of an existing barn from offices (use Class E) to a residential dwelling (use Class C3) including extension and alterations.

SUPPORT

Such a change of use to residential is supported by Bramley Neighbourhood Plan Policy G2, and there is adequate parking with no adverse traffic impact. Bramley Parish Council sees no reason to protect office space in this location and the proposed residential property will increase Bramley's housing stock. There has been a similar application in the past to which the Parish Council did not object. Bramley Parish Council therefore supports this application.

Recent Applications GRANTED by Waverley Borough Council

Ref	Address	Details	Parish Council Response
WA/2021/01741	Willow Brook, 2 Linersh Drive, Bramley, GU5 0EJ	Erection of extensions and detached single storey outbuilding.	No objection.
WA/2021/02673	46 Eastwood Road, Bramley, GU5 0DS	Erection of extensions and alterations.	No objection.
WA/2021/03196	1 Lydia Park, Stovolds Hill, Cranleigh, GU6 8LE	A material change of use of land for the stationing of caravans for residential purposes with dayroom and hardstanding ancillary to that use.	Objection. This proposal is for a green field development that is not included in the Waverley Local Plan Part 2. Within the Planning Statement, it states that the proposal is “to meet a recognised need”. The Interim 5-Year Traveller Accommodation Supply Position Statement, recently published by Waverley Borough Council, demonstrates that the Council is currently able to meet the borough’s identified need for gypsies and travellers. There is also concern about the implications of foul drainage being disposed of through a mini packaged treatment plant to a soakaway. This could lead to contamination of nearby watercourses and surrounding arable land.
WA/2022/00296	2 Brambles Park, Bramley, GU5 0BA	Erection of extensions and alterations following demolition of existing conservatory.	No objection.
WA/2022/00935	Eastwater House Barn, Snowdenham Lane, Bramley, GU5 0DB	Alterations to elevations and demolition of existing glazed porch.	No objection.
WA/2022/00934	Eastwater House Barn, Snowdenham Lane, Bramley, GU5 0DB	Listed Building consent for alterations to elevations and demolition of existing glazed porch.	No objection.
TM/2022/01204	Woodland House, 1 Woodrough Copse, Bramley, GU5 0HH	Application for works to trees subject of tree preservation order WA286.	No comment.

Ref	Address	Details	Parish Council Response
NMA/2022/01247	Red Stream Cottage, Birtley Green, Birtley Road, Bramley, GU5 0LE	Amendment to WA/2020/2026. Introduction of 4 oak timbers into the render of the front elevation of the extension to match the existing (right side) front elevation of the property.	No objection.

Recent Applications **REFUSED** by Waverley Borough Council

Ref	Address	Details	Parish Council Response
PRA/2022/01184	Grafham Orchard, Horsham Road, Bramley, GU5 0LH	General Permitted Development Order 2015, Schedule 2, Part 3 Class Q – Prior Notification application for change of use of agricultural building to 1 dwelling (Class C3).	No objection. Members believe that the application is supported by policy BNP-G2: Assessing the Suitability of Sites for Residential Development in the Bramley Neighbourhood Plan which supports the conversion of agricultural and other rural buildings into small residential units.

Recent Applications **WITHDRAWN**

Ref	Address	Details	Parish Council Response
WA/2021/02840	Medlar Cottage, Thorncombe Street, Bramley, GU5 0NB	Certificate of Lawfulness under Section 191 for application to regularise and confirm the use of Medlar Cottage as a single family dwelling house without restriction.	No objection.



6 Uplands Road
Farnham GU9 8BP

Kathy Victor

Bramley Parish Council

Village Hall

Bramley

Surrey GU5 0AX

30 May 2022

Dear Kathy

Bramley Parish Council - Internal Audit 2021-22

The internal audit of Bramley Parish Council for the 2021-22 financial year is now complete. I am pleased to be able to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) for 2021-22 with no comments.

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information – that is the job of external audit.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of my internal audit work for 2021-22.

The audit was carried out in two stages. The interim audit was carried out remotely on 1 December 2022, this concentrated on in year financial transactions and governance controls. The final audit was carried out remotely. This work was carried out during the week of 24 May 2022 and concentrated on the statement of accounts and balance sheet.

I would like to thank you for your assistance with the audit and hard work in maintaining high quality financial records.

A - Appropriate books of account have been kept throughout the year

Interim Audit

Satisfactory. My audit testing was able to demonstrate that income and expenditure has been properly recorded on the Council's RBS accounting system and that appropriate reconciliations have been carried out. There is a clear audit trail from the accounts to supporting documentation.

Opening balances as set out on the period 0 trial balance have been agreed to the audited accounts from 20-21.

The Council is up to date with VAT accounting. I reviewed the September 2021 VAT return, and I was able to confirm that VAT reclaimed could be agreed to a schedule of transactions extracted from the RBS system. The VAT claim was submitted to HMRC on 18.10.21.

I reviewed access to the RBS accounting system. The Clerk is the only member of staff with access to the system.

Final Audit

The accounting statements have been agreed back to balance sheet and income and expenditure reports produced from the RBS Accounting system. All comparatives reported in the financial statements have been agreed back to the audited 2020-21 accounts, as published on the Council website.

The Council's year end VAT return has been completed and was submitted to HMRC on 6 April. VAT reclaimed can be agreed to a schedule of transactions extracted from RBS. VAT outstanding on the balance sheet agrees to the VAT return.

The Council reviewed my interim audit report at the January 2022 meeting of Full Council. The recommendations raised were noted and actioned.

I am satisfied that the Council met this control objective.

B - The Council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for

Interim Audit

The Council has a robust system in place in respect of policies and procedures and the Clerk is experienced in this regard. The financial regulations and standing orders are both due for review. The Clerk has confirmed that this will be completed before the end of the financial year.

The Council approves expenditure via the annual budget process, and payment listings are presented to Full Council and approval recorded in the minutes. 2 Councillors sign off payments made via internet banking. This is a well-ordered system.

I tested a sample of expenditure transactions for the 8 months to end November 2021 and was able to confirm the following for transactions sampled:

- Cashbook entry could be agreed back to an invoice from the supplier
- Approval for the payment was recorded in a minute of a council meeting
- VAT accounting correct
- Electronic signature of two councillors was viewed on Lloyds bank (one transaction only, walkthrough confirmation of controls)

I have identified 2 minor omissions:

- The purchase of a laptop was vouched by an order, not a VAT invoice. As a consequence the Council was not able to reclaim the VAT on this purchase. VAT invoices should be obtained for all purchases, including internet purchases
- One payment, a direct debit to BT, had not been reported on a payment list to a Council meeting. This should be rectified at the next meeting.

I also recommend that the Council should consider obtaining a purchase card from the bank. This will enable internet purchases to be made direct from the bank, eliminating the need for these purchases to be made by the Clerk and then reclaimed as expenses. Statements will need to be reviewed by Councillors.

Final Audit

Non pay expenditure per box 6 to the accounts amounted to £46,078, up from £21,943 in 2020-21.

I tested a further sample of expenditure transactions selected at random from cashbooks for months 9-12 of the financial year. For all transactions sampled, I was able to confirm the following:

- Expenditure per cashbook agrees to VAT invoice
- VAT correctly accounted for
- Expenditure relevant and appropriate for this Council.
- Payment included in payment approval list as reported to Council
- 2 councillors approved payment by email to Clerk before payment made through bank

I am satisfied that the Council met this control objective.

C - The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Interim Audit

I note that the Council has an on-going risk assessment process. The risk assessment is due to be considered at the January or February 2022 meeting of Full Council. I have reminded the Clerk that a minute should be recorded showing that the risk assessment has been considered at a Full Council meeting by 31 March 2021.

The Council is insured with Zurich, on a standard local authority package. I confirmed that insurance cover is up to date, with expiry date of 31 May 2022. Money cover at £250K is

appropriate for a council of this size. Asset cover appeared consistent with the Council's fixed asset base. There have been no significant changes to assets in 21-22

The Council has a well-established process for backing up computer data, with backups held at remote locations. Computer data is stored in Microsoft Cloud, the RBS accounting system is backed up each week.

Final Audit

The Council completed the annual risk management review at the Full Council meeting in March 2022. The risk management review is a comprehensive document, setting out the Council's approach to identifying and managing risk and controls in place to mitigate against these risks. There is evidence of update in year. A separate risk assessment is maintained for the Village Hall.

I am satisfied that the Council met this control objective.

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

Interim Audit

Work is under way on the 2022-23 budget. A draft budget was discussed at the November meeting of the Council, with the aim of finalising the budget and precept at the December meeting. Precept figures can then be submitted to Waverley by early January.

I have confirmed that regular budget reporting has occurred in 2021-22 – reports are reviewed quarterly by members, as required by financial regulations. The report is produced directly from RBS. I reviewed the half year report, and all variances were correctly reported. Minutes confirm that the budget v actuals report has been reported to members. I note that there is a projected overspend on staffing, this is due to the employment of a locum early in the financial year, and the recruitment of an assistant clerk post budget setting. I have one minor recommendation

- Consultancy staff costs (locum) should be moved out of the staffing nominal code and to a non-staff expenditure code, to ensure proper accounting in the financial statements

Final Audit

Reserves at 31 March 2022 were £65,752 (2020-21 £81,761).

General reserves at year end were £10,897 This represents 18 % of precept, which below recommended levels set out in the NALC Practitioners' Guide. I recommend a general reserve of around 50% of a council of the size of Bramley. I therefore suggest a review of reserves is undertaken in 2022-23, with the aim of ensuring the general reserve is increased to a level in line with NALC recommended practice.

- The Council held earmarked reserves of £54K at 31.3.22. These are held for a number of reasons;
- Village Hall Maintenance - £47K
- CIL - £6.5K
- Surrey Members Reserve - £0.8K

The 2022-23 budget and precept were approved at the December 2021 meeting of Full Council . A precept of £64,559 was approved.

I am satisfied that the Council met this control objective.

E - Expected income was fully received, based on correct prices, properly recorded and promptly banked.

Interim Audit

I selected a sample of transactions and for all items tested I was able to confirm the following:

- Accounting entry agreed to remittance advice note for CIL receipt from WBC. This credit should be moved to a CIL earmarked reserve as there are restrictions on how this money can be spent
- Accounting entry agreed to hire agreement and invoice for room hires. Hourly hire fee agreed to approved fees and charges document
- Accounting entry agreed to invoice for fireworks income from Village Bonfire Committee

Final Audit

Precept per box 2 to the accounts was £59,846 (20-21 £59,846). This has been agreed to third party documentation provided by external audit.

Income per box 3 to the accounts was £46,078 (20-21 £21,943).

I reviewed postings to the income account as part of my final accounts testing. I noted a number of negative income figures included in the original draft accounts, these were in fact payments made to the Village Hall Trust as part of the separation of the two entities. The accounts were corrected and the payments to the Trust moved out of income and into expenditure in the accounting statements.

I am satisfied that this control objective was met.

F - Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

The Council retains a small petty cash balance, amounting to £243.76 at 31 March. The Clerk confirmed this balance has been counted and evidence of councillor review of the account has been provided. Adequate controls over petty cash are in place.

G- Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.

Final Audit

Staff costs per box 4 to the accounts were £43,936 (20-21 £41,090). I confirmed by review of the nominal ledger that box 2 only includes costs relating to employees, as required by regulations . The Clerk confirmed that locum expenses had been journaled to administration cost centre 4034/101 and are now correctly accounted for.

I selected a sample of payroll transactions for July 2021 payroll recorded in the General ledger. I tested that:

- general ledger could be agreed back to payslip
- gross rate of pay for staff correct – Pay per the payslip was checked back to salaries approved by Council, and to contract / pay award letters.

I have no recommendations to raise in this area.

H - Asset and investments registers were complete and accurate and properly maintained

Final Audit

Fixed assets per box 9 to the accounts were £ 64,091 (20-21 £64,091) I confirmed with the clerk that there have been no additions or disposals of assets in 21-22. I have identified no additions from a review of the cashbook.

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

Interim Audit

The Council has been able to demonstrate that bank reconciliations have been carried out on a regular basis throughout 2021-22. The September 2021 reconciliations were reviewed and reperformed for the 2 Lloyds bank accounts. I agreed cashbook and bank balances back to relevant documentation, and checked reconciling items, where appropriate.

Bank reconciliations were reviewed by a councillor who is not a bank signatory and this review evidenced by signature on both the reconciliation and the bank statement. Bank reconciliations were also reported to the October Full Council.

I did not check the United Trust deposit account, this is reconciled annually due to infrequency of statements. This will be reviewed at my year end audit.

Final Audit

Cash per box 8 to the accounts was £65,752 (20-21 £81,761) I reperformed the year end bank reconciliations for 31 March 2022. I was able to agree all balances in the bank

reconciliation to the RBS bank reports and to bank statements. The year-end reconciliation has been reviewed by Councillor Stern and the review evidenced.

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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.

Satisfactory – Accounts have been produced on a receipts and payments basis, this is appropriate as income and expenditure at the Council is below £200k.

An explanation of year-on-year variances has also been prepared, this provides explanation of variances as required by external audit. I have advised the clerk to simplify responses sent to internal audit, there is too much detail in the original draft.

I am satisfied this control objective has been met.

L: The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements

The requirements of the Transparency Code 2015 do not apply to this Council, as gross income and expenditure is below £200K. This test is therefore not applicable at this Council and the internal audit report will be marked as not covered

M- Public Inspection Rights

Inspection periods for 20-21 accounts were set as follows

Inspection - Key date	2020-21 Actual
Accounts approved at Full Council	24 June 2021 Full Council
Inspection period begins	1 July
Inspection period ends	11 August
Correct length	Yes

Regulatory requirements have been met in this area. For avoidance of doubt, the inspection announcement should be dated, ideally the day before the inspection period begins. This would avoid queries from the external auditor.

The accounts were signed off by the RFO on 23rd June and approved at Council on 24th June – issue raised by external audit last year has been dealt with.

N: Publication requirements 2020 AGAR

The Statement of Accounts, Annual Governance Statement and the external audit certificate are published on the accounts page of the Council website. The Conclusion of Audit certificate is also published, dated 28 September 2021, before the statutory deadline of 30 September. The audit opinion was clear, with a point raised in the other matters cell

on the audit opinion relating to the charitable trust. The external audit certificate was dated 24.9.21

0 - Trust funds (including charitable) The council met its responsibilities as a trustee.

The Clerk updated me on progress to separate the Village Hall Charity (Charity 200127) from the Parish Council. The 2 entities have now been separated. Separate meetings are held for the Village Hall Committee, which has its own bank account, and accounts are maintained as a separate company on RBS. Costs and income are allocated between the two entities. I recommend that a formal service level agreement is drawn up setting out how costs and income are to be shared between the two entities. This should be reviewed annually and approved in minutes of both the Parish Council and the Village Hall Charity.

I confirmed that 19-20 accounts were submitted on time to the Charity Commission. 20-21 accounts were submitted on 16 December 2021.

The Council appears to have made good progress in separating the Village Hall Committee from the Parish Council and this control objective is now being met.

I would like to take this opportunity to thank Kathy for her assistance with the audit. I attach my invoice, and the internal audit report from the AGAR.

Please do not hesitate to contact me if I can be of any assistance,

Yours sincerely

A handwritten signature in black ink, appearing to read 'M. Platten'.

Mike Platten CPFA

**Points Forward – Action Plan - interim audit
APPENDIX A**

Matter Arising	Recommendation	Audit Follow Up
For avoidance of doubt, the inspection announcement should be dated, ideally the day before the inspection period begins.	This would avoid queries from the external auditor	Noted for 21-22
The purchase of a laptop was vouched by an order, not a VAT invoice. As a consequence the Council was not able to reclaim the VAT on this purchase.	VAT invoices should be obtained for all purchases, including internet purchases	Noted
One payment, a direct debit to BT had not been reported on a payment list to a Council meeting.	This should be rectified at the next meeting.	Noted
I also recommend that the Council should consider obtaining a purchase card from the bank.	This will enable internet purchases to be made direct from the bank, eliminating the need for these purchases to be made by the Clerk and then reclaimed as expenses. Statements will need to be reviewed by Councillors.	Not yet actioned, online application not possible – Clerk to contact bank
Consultancy staff costs (locum)	These should be moved out of the staffing nominal code and to a non staff expenditure code, to ensure proper accounting in the financial statements	Actioned
CIL receipt from WBC.	This credit should be moved to a CIL earmarked reserve as there are restrictions on how this money can be spent	Actioned
Costs and income are allocated between the Parish Council and Village Hall Charity.	I recommend that a formal service level agreement is drawn up setting out how costs and income are to be shared between the two	Actioned

	<p>entities. This should be reviewed annually, and approved in minutes of both the Parish Council and the Village Hall Charity.</p>	
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ANNUAL RETURN - ENGLAND

FOR THE YEAR ENDED 31 MARCH 2022

Bramley Parish Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Receipts and Payments.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1	Balances brought forward	63,056	81,761	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2	(+) Precept or Rates and Levies	59,846	59,846	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3	(+) Total other receipts	21,892	14,159	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	41,090	43,936	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	21,943	46,078	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	81,761	65,752	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	81,761	65,752	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	64,091	64,091	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10	Total Borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

Working details for ANNUAL RETURN - Year ended 31 March 2022

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
1	15,556	34,261	310	0	General Reserves
1	47,500	47,500	350	0	Ear Marked Reserves
1	63,056	81,761	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.		
2	59,846	59,846	1076	101	Precept
2	59,846	59,846	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3	2,176	5,546	115	999	VAT on Receipts
3	800	200	1000	307	Income - Rents
3	720	0	1000	312	Income - Rents
3	5,904	-103	1001	201	Income - Village Hall
3	0	-140	1002	303	Income - Meeting room
3	817	475	1010	101	Income - Bank Interest
3	4,218	0	1012	101	Income - Other Reimbursements
3	5,000	0	1012	201	Income - Other Reimbursements
3	1,810	746	1012	301	Income - Other Reimbursements
3	447	79	1012	303	Income - Other Reimbursements
3	0	826	1012	309	Income - Other Reimbursements
3	0	6,529	1012	311	Income - Other Reimbursements
3	21,892	14,159	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.		
4	21,342	31,894	4000	101	Salary - Clerk & Asst Clerk
4	145	0	4001	301	Wages - Groundsmen
4	8,935	3,922	4001	308	Wages - Groundsmen
4	1,775	-1,775	4002	201	Wages - Cleaner
4	241	348	4002	301	Wages - Cleaner
4	2,336	-2,336	4003	201	Wages - Keyholder/bookings
4	1,668	3,258	4007	101	NI (ER's)
4	4,649	8,627	4008	101	Pension contributions
4	41,090	43,936	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).		
6	2,008	6,000	515	999	VAT on Payments
6	830	870	4010	101	Audit fees
6	13	0	4015	101	Travelling Expenses
6	400	0	4016	308	Surveys, etc
6	500	0	4016	312	Surveys, etc
6	340	569	4030	101	Postage & Stationery
6	10	-25	4030	201	Postage & Stationery
6	0	62	4030	303	Postage & Stationery
6	20	40	4031	101	Website

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2022

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and</u>	<u>Centre</u>	<u>Code Description</u>
6	60	10	4032		101	Training
6	240	533	4033		101	Software
6	198	3,369	4034		101	Other miscellaneous
6	15	0	4034		201	Other miscellaneous
6	0	125	4034		301	Other miscellaneous
6	1,071	864	4034		303	Other miscellaneous
6	0	154	4034		304	Other miscellaneous
6	0	184	4034		306	Other miscellaneous
6	513	0	4034		308	Other miscellaneous
6	0	47	4034		309	Other miscellaneous
6	0	4,942	4035		308	Grounds maintenance
6	1,545	1,158	4043		101	Insurance Premiums
6	0	-165	4043		301	Insurance Premiums
6	1,617	1,638	4045		101	Subscriptions
6	300	-302	4045		201	Subscriptions
6	0	36	4045		308	Subscriptions
6	60	70	4045		311	Subscriptions
6	701	731	4046		101	Telephone charges
6	483	-483	4046		201	Telephone charges
6	488	-488	4047		201	Cleaning materials
6	16	0	4047		301	Cleaning materials
6	228	-228	4048		201	Fire and Security
6	67	-45	4048		301	Fire and Security
6	0	76	4048		308	Fire and Security
6	464	-464	4049		201	General Maintenance
6	-119	282	4049		301	General Maintenance
6	656	587	4049		302	General Maintenance
6	0	75	4049		304	General Maintenance
6	394	5,530	4049		308	General Maintenance
6	0	12	4049		310	General Maintenance
6	793	-793	4050		201	Electricity charges
6	1,949	1,346	4050		302	Electricity charges
6	104	-104	4050		312	Electricity charges
6	283	-283	4051		201	Water Charges
6	407	-368	4052		201	Refuse collections
6	202	-94	4052		301	Refuse collections
6	220	160	4052		308	Refuse collections
6	600	600	4054		301	Rents - other
6	1,210	1,398	4057		301	Grass Cutting
6	72	0	4058		308	Play Area Safety
6	951	-951	4060		201	Gas charges
6	2,000	0	4100		101	Grants to other organisations
6	0	10,904	4100		201	Grants to other organisations
6	0	6,750	4100		305	Grants to other organisations
6	0	1,520	4100		307	Grants to other organisations
6	0	25	4601		101	Bramley events

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2022

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
6	12	43	4601	303	Bramley events
6	0	111	4601	304	Bramley events
6	20	50	4601	306	Bramley events
6	21,943	46,078	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).		
7	81,761	65,752	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8	23,489	8,675	200	0	Current Bank A/c
8	47,500	47,500	220	0	United Trust Deposit Account
8	10,493	9,333	230	0	Bramley Library
8	200	180	320	0	Petty Cash
8	79	64	330	0	Library Petty Cash
8	81,761	65,752	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	64,091	64,091	9	0	Total Fixed Assets
9	64,091	64,091	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).		

Bramley Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2022

	<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>		
1	31/03/2022 Current account	8,675.14
2	28/03/2018 Instant Access a/c	0.00
3	31/03/2022 United Trust Deposit Account	47,500.00
4	31/03/2022 Petty Cash account	179.77
5	31/03/2022 Bramley Library	9,332.71
6	31/03/2022 Library Petty Cash	63.99
		65,751.61
<u>Receipts not on Bank Statement</u>		
0	31/03/2022 All Receipts Cleared	0.00
		0.00
Closing Balance		65,751.61
<u>All Cash & Bank Accounts</u>		
1	Current Bank A/c	8,675.14
2	Instant Access Deposit A/C	0.00
3	United Trust Deposit Account	47,500.00
4	Petty Cash	179.77
5	Bramley Library	9,332.71
6	Library Petty Cash	63.99
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	65,751.61