

# Tibberton Parish Council

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## NOTICE OF ANNUAL COUNCIL MEETING

The annual meeting of Tibberton Parish Council  
will take place on Tuesday 16<sup>th</sup> May 2023 starting at 7.30pm  
at Tibberton Parish Hall, Plough Road, WR9 7NQ

The meeting is open to members of the public who are welcome to address the council at agenda item 7 (public forum) at which point comments and questions may be put to the Parish Council regarding this agenda or for future consideration. Individual speaking time may be restricted at the discretion of the chairman. No further representations may be made at any other time in this meeting unless invited.

### Summons

Tibberton Parish Councillors are hereby summoned to attend this meeting for the purpose of transacting the business detailed below and on the following pages.

Signed: *G Lungley*  
Acting Clerk/Support Officer

Date: 9<sup>th</sup> May 2023  
updated 11<sup>th</sup> May 2023

### AGENDA

1. **Election of Chairman and their declaration of acceptance of office.**
2. **To record completion of all members' declaration of acceptance of office forms.**
3. **Apologies.** To receive apologies from absent members.
4. **Declarations of Interest.**  
Members are reminded that to ensure transparency and retain public confidence in the council's decisions they are required to –
  - a) Keep their Register of Interests form up to date, and
  - b) Declare any Disclosable Pecuniary Interests (DPI), any Other Registerable Interests (ORI) and any Non-Registerable Interest (NRI) relating to items on the agenda and the nature of those interests.
5. **To consider written requests from councillors seeking a dispensation.**  
Having declared an interest in any agenda item councillors may only stay in the meeting when that item is discussed if the council permits dispensation to a) stay, or b) stay and speak, or c) stay, speak and vote. When granting a dispensation members should bear in mind the possibility of adverse public perception and likely harm that may accrue from the particular interest that has been declared. Having been granted a dispensation it is up to the individual councillor to decide whether to remain or leave the meeting. Written requests for the granting of a dispensation must be made to the Clerk in advance of the meeting.
6. **Election of vice-Chairman.**
7. **Public Forum**
  - a) An opportunity for parish residents to raise matters of interest or concern relating to this agenda or for future meetings.
  - b) County and District Councillors and community representatives are invited to present their report.
8. **To confirm the accuracy of the minutes** of the council meeting held 26<sup>th</sup> April 2023, to be signed as a true record by the Chairman. (Attached pp3 – 5)

**9. To receive the minutes of the inquorate Finance Committee meeting of 04/04/2023; pp 6-10.**

**The following 14 items, detailed in the report to members, are annual arrangements:**

10. To review delegation arrangements to committees, if any, staff and other local authorities.
  - a. To agree Terms of Reference for delegation arrangements.
  - b. To appoint members to committees and Chairman of such if applicable.
11. Review and adoption of appropriate Standing Orders and Financial Regulations.
12. Review of arrangements with other local authorities (Lengthsman scheme with Worcs County Council) and not-for-profit bodies (Tibberton Community Land Trust; (old) Tibberton Village Hall).
13. Review of representation on or work with external bodies and arrangements for reporting back.
14. Eligibility to exercise the General Power of Competence in the future.
15. Review of inventory of land and other assets including buildings and office equipment.
16. Confirmation of arrangements for insurance cover in respect of all insurable risks.
17. Review of the council's and staff subscriptions to other bodies.
18. Review of the council's complaints procedure.
19. Review of the council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation.
20. Review of the council's policy for dealing with the press/media.
21. Review of the council's employment policies and procedures.
22. Review of the council's expenditure incurred under s.137 of the Local Government Act 1972.
23. Determining the time and place of ordinary meetings of the council up to and including the next annual meeting of the council.
24. **FINANCE: report attached.**
  - a. To note the bank reconciliation to 9<sup>th</sup> May 2023, page 11
  - b. To note the budget comparison to 9<sup>th</sup> May 2023, page 13
  - c. To approve payments.

Invoice ref	Payee	Reason for payment	Gross amount £.p	VAT re-claimable
-0025	E-ON Next	Village Hall energy, March	223.98	10.67
LCO02863	BHIB	Annual insurance cover	1,536.81	0.00
24-TIB04	Mrs G Lungley	Admin support services, April	1,197.00	0.00
-0026	E-ON Next	Village Hall energy, April	192.49	9.17
9143	WorcsCALC	Annual subscription, inc NALC	465.94	70.76
WO0144	PKF-Littlejohn	External Audit 2021-22	2,157.00	359.50

- d. To agree changes to the bank mandate, to include addition of all new council members and removal of ex-council members.
- e. To receive the External Auditor's report to the 2021/22 accounts, page 14.
- f. To note the 2022/23 accounts have been approved for publication by the council; the Internal Auditor's report is awaited.

**25. PLANNING**

- a. To note and comment on planning consultations received from the Planning Authority, including:

<b>Application Number</b>	<a href="#">W/23/00888/FUL</a> and Associated Ref: <a href="#">21/02434/FUL</a>
<b>Location:</b>	The Croft, Plough Road, Tibberton, Worcestershire, WR9 7NJ
<b>Description of Proposal:</b>	Demolition of existing bungalow and garage and replacement with a new dwelling and car port (Variation to Condition 2 Ref.: 21/02434/FUL) To replace 'surface water soakaway' with attenuation tanks.

- b. To note decisions to previous consultations, if any.

**26. FORWARD PLANNING / ACTION PLAN, detail to follow.**

**27. Date of Next Meeting**

The next meeting of Tibberton Parish Council is to be decided.  
The Annual Parish Meeting is to be held on Tuesday 23<sup>rd</sup> May 2023.

**MINUTES OF EXTRAORDINARY PARISH COUNCIL MEETING  
WEDNESDAY 26<sup>th</sup> APRIL 2023, 7.30PM  
at TIBBERTON PARISH HALL, PLOUGH ROAD, TIBBERTON**

**Council Members present:** Cllr Margaret Rowley, Chairman  
Cllr Rob Grimer  
Cllr Chris Hartwright  
Cllr Eve Holding  
Cllr Diana Nutting

**Council Members absent:** Cllr Michael Doolin, vice-Chairman; Cllr Mike Leci

**In attendance:** 14 members of the public  
Gill Lungley, Acting Clerk/Support Officer

**1. Chairman's welcome.**

The Chairman welcomed all to this meeting and explained the reason for calling the extraordinary meeting was to consider time-critical matters of council business.

**2. To receive and note apologies for absence.**

Apologies for absence had been received from Cllr Michael Doolin, vice-Chairman, and from Cllr Mike Leci.

**3. Declarations of interest.** None

**4. Written requests for dispensation.**

No requests for dispensation had been received.

**5. Public forum.**

Members of the public commented as follows:

- a. Approval of the information available on the council's website which now includes the accounts for the last five years.
- b. On the matter of the website, it would help if the events listed connect to documents referred to that are held elsewhere on the site.
- c. General criticism on the perceived performance of the current council and its role as an employer over the last few years. The chairman acknowledged the criticism and assured the meeting that such matters were in the past, that the council had since taken appropriate actions and is now moving forward.

**6. To approve the draft minutes** of the council meeting held 04/04/2023.

**AGREED** The minutes of the meeting held 04/04/2023 were agreed a true record by the majority of those voting and were signed by the Chairman.

**7. To consider and approve decisions deferred from the council meeting and the Finance Committee meeting held 04/04/2023:**

**a. The arrangement of insurance cover for the next twelve months.**

Comparative quotes had been received from brokers dealing with insurance cover for town and parish councils.

**AGREED** to accept the quotation provided by BHIB of a year's insurance cover for £1,536.81 inclusive of 12% insurance premium tax and administration fee of £25.

**b. To respond to the questions raised by the Internal Auditor.**

Each question put by the Internal Auditor was answered where reasonably possible and will be sent back to the IA to inform the annual IA report t.

**c. To note feedback from External Auditor (EA) for 2021/22 audit, if available.**

The Acting Clerk reported that all correspondence with the EA on the 2021/22 audit had now been satisfactorily completed. The EA had accepted amendments to the figures over the last few years, none of which affected the end result and accordingly the accounts for the last five years had been published to the council's website.

The EA also pointed out that their statutory recommendation and Public Interest Report relating to the 2019/20 accounts should have been moved across from the old website to the parish council's new website, and this has now been done.

The EA's certificate and report to enable publication of the audit completion notice for 2021/22 is expected shortly and will be published upon receipt.

**d. To appoint a payroll provider for when required.**

It was agreed to defer this item to the council to put into action when required.

**e. To purchase sector-specific accounting software.**

It was agreed to defer this item for the new clerk to decide which software to use, when appointed.

**f. Uptake of the Lengthsman contract with WCC to now include PRow maintenance and appoint contractor for Tibberton parish.**

The council is keen to continue with the Lengthsman scheme and to take on Public Rights of Way maintenance, however the Tibberton contractor's contract ended and he now has no additional capacity to continue to attend to Tibberton.

Members discussed inviting tenders for the position.

**AGREED** to advertise the vacancy for a contractor to take up the Lengthsman's position by means of notice boards, word of mouth, local networks etc.

**8. To receive and approve recommendation(s) from the Staffing Committee on the matter of the appointment of a new Clerk.**

The Chairman proposed to hold this discussion in confidential session and it was resolved to defer this item to the last item of business for this meeting.

**9. Planning**

Wychavon District Council had consulted on the following applications:

<b>A</b>	<b>Planning Ref:</b>	<a href="#">W/23/00400/FUL</a>	<b>Proposal:</b>	Construction of 1no. live-work unit
	<b>Location:</b>	Barn between The Lodge and Brier Fields, Plough Lane, Tibberton, Oddingley		
	<b>TPC comment</b>	To be aware: <ul style="list-style-type: none"><li>• there is no pavement between this site and the village.</li><li>• the site is not on a bus route.</li><li>• The road floods at this site and is dangerous in icy conditions.</li><li>• Access to the site is on a blind corner.</li></ul>		
<b>B</b>	<b>Planning Ref:</b>	<a href="#">W/23/00631/HP</a>	<b>Proposal:</b>	Alterations to replace conservatory roof with a solid roof
	<b>Location:</b>	Grundys Cottage, Foredraught Lane, Tibberton, WR9 7NH		
	<b>TPC comment</b>	No objection.		
<b>C</b>	<b>Planning Ref:</b>	<a href="#">W/23/00575/HP</a>	<b>Proposal:</b>	Sideward extrusion of existing front projection, addition of canopy porch, and erection of detached garage

<b>Location:</b>	The Garden House, 1A Hillside, Plough Road, Tibberton WR9 7NL
<b>TPC comment</b>	No comment.

## 10. To approve the payments schedule.

The payment schedule, below, was presented to the meeting and the invoices were available for inspection.

**AGREED** to approve the schedule of payments by online banking. The payment schedule was signed by two bank signatories.

Monies received					
R1	Worcs CC	Lengthsman repayment			£90.00
R2	Wychavon DC	CIL rspr116169 (T Village Hall)			£694.97
R3	Wychavon DC	Precept (first half for 2023/24)			£17,997.00
R4	Wychavon DC	Council tax support grant (1 <sup>st</sup> half for 23/24)			£356.00
Voucher no.	Invoice ref	Payee	Reason for payment	Gross amount £.p	VAT re-claimable
v5	WS0013636	Watch Systems Co	Maintenance to TVH alarm system	106.80	17.80
v6	SI861434	Glasdon	White gates	3,280.42	546.74
v7	Min ref.11a 4/4/2023	Tibberton Social Group*	Coronation event	1,150.00	-
v8 dd		Hiscox Insurance	Insurance cover	352.39	-
V9	GML5	Mrs G Lungley	Acting Clerk support services March 2023	1,197.00	-
V10	PKF-L	PKF-Littlejohn**	External Audit challenge	1,917.00	319.50
V11	Min ref.10 26/4/2023	Tibberton Social Group	Coronation event	200.00	-

\*v7 and v11: It was hereby **AGREED** to pay the £200 'Coronation' grant received from Wychavon DC to the Tibberton Social Group on top of the £1,150 already agreed at the previous meeting.

\*\*Invoice awaited, see minute 7c.

It was also noted that the letter to Cambridge Building Society detailing change of correspondence details was signed by two signatories to the account.

11. **To resolve to close the meeting to the public** to allow for discussion of matters that may be prejudicial to the public interest if discussed in public. Public Bodies (Admission to Meetings) Act 1960, s1(2).

The meeting was closed to the public to allow for discussion of the deferred item (agenda item 8) relating to applicants for the Clerk's position.

Details were provided to members of the application and subsequent interview process.

It was felt that as no candidate had presented as having sufficient knowledge of the clerk's position and as the council from May will consist of mostly new members, that the staffing panel could not confidently commit to appointing anyone and that it would be better for the new council to have the option.

## 12. Date of Next Meeting

The next meeting of Tibberton Parish Council will be the Annual Council Meeting, to be held on Tuesday 16<sup>th</sup> May 2023 at 7:30pm in Tibberton Parish Hall.

This meeting ended at 10.15pm.

..... Date.....  
Signed as a true record of the meeting by the Chairman.

# TIBBERTON PARISH COUNCIL

## MINUTES OF FINANCE COMMITTEE MEETING TUESDAY 4<sup>th</sup> APRIL 2023, 6.30PM at TIBBERTON PARISH HALL

**Committee Members present:** Cllr Diana Nutting, Chairman  
Cllr Mike Leci

**Committee Members absent:** Cllr Michael Doolin, vice-Chairman, Cllr Rob Grimer.

**In attendance:** Cllr Margaret Rowley,  
Gill Lungley, Acting Clerk/Support Officer

**1. Chairman's welcome.**

The Chairman welcomed all to this meeting and noted the meeting was inquorate whereby no decisions could be made. However, consideration of the various items on the agenda would be useful for council business and it was agreed to continue with the business set out in the agenda.

**2. To receive and note apologies for absence.**

Both Cllr Michael Doolin and Cllr Rob Grimer had sent apologies for absence.

**3. Declarations of interest.**

None

**4. Written requests for dispensation.**

No requests for dispensation had been received.

**5. To agree minutes of the meeting held 02/03/2023.**

Meeting inquorate thus this item was deferred.

**6. To note and comment on the updated budget comparison.**

The year-end budget comparison was circulated for comment and is attached on next page, p13.

It was noted the salary figure shown as paid during this financial year had previously included PAYE owing since 2020 that was paid in December 2022. Since this did not directly relate to salary paid during the current financial year 2022/23, it would be a misrepresentation of the accounts to continue to include it.

Following discussion with the External Auditor, the accounts for the financial years 2019/20, 2020/21 and 2021/22 had been revised to include the PAYE due during those years and the outstanding PAYE figure of £5,293.91 had been treated as 'unpresented payments' for the financial year ending 2021/22.

**7. To complete the review of the Internal Controls Policy**

*See Appendix A, pages 15 – 17.*

<b>BUDGET ANALYSIS to fye 31/03/2023</b>		
	<b>Budget 2022/23</b>	<b>Actual 2022/23 to 31/03/2023</b>
<b>RECEIPTS</b>		
Precept	36,509.00	36,509.00
Council tax support grant	711.00	711.00
Community Infrastructure Levy (CIL)		
Lengthsman Scheme grant	1,849.20	2,478.75
Interest received		175.24
Miscellaneous		350.00
WCC division member's grant		
From reserves		

<b>Total Receipts</b>	<b>39,069.20</b>	<b>40,223.99</b>
<b>PAYMENTS</b>		
Chairman's allowance	60.00	-
Public Works Loan Board repay	14,500.00	13,654.50
Audit	1,000.00	75.00
Bank Charges		323.08
Staffing, salary costs	7,200.00	9,404.44
Admin expenses	700.00	3,025.65
Lengthsman	1,849.20	1,365.00
Training, staff and councillors	250.00	-
Elections	2,000.00	50.00
Equipment	210.00	766.83
Insurance	3,500.00	2,466.79
Subscriptions	1,200.00	377.84
Hire of meeting room	-	-
Village Hall energy	-	2,840.99
Village Hall landlord obligations	3,100.00	697.00
Village Hall equipment	-	-
Village Hall contingencies	-	-
Professional services	1,000.00	2,650.00
VAS equipment and road safety	2,000.00	-
Grants and donations	350.00	600.00
Contingencies	100.00	-
s137	50.00	-
<b>subtotal</b>	<b>39,069.20</b>	<b>38,297.12</b>
VAT		878.37
Capital Expenditure from reserve		
<b>Total</b>	<b>39,069.20</b>	<b>39,175.49</b>

**8. To consider the insurance cover for the next twelve months and recommend for approval to full council meeting.**

Three quotations to renew the insurance had been received. The current insurance quotation was for considerably more than the other two. Cllr Leci would review the differences and report back to the next meeting of this committee.

It was noted a meeting would need to be held before the end of this month to ensure the continuation of insurance cover, and the date of Wednesday 19<sup>th</sup> April was proposed.

**9. To respond to the questions raised by the Internal Auditor.**

As it was 7.25pm there was insufficient time to review the internal auditor's questions. This would be deferred to the next meeting on 19<sup>th</sup> April along with:

- Feedback from external audit for financial year 2021/22.
- Preparation of schedule of work for this committee.

**10. Items for discussion at next meeting.**

As minute no. 9 above.

**11. Date and time of next meeting.**

The next meeting is to be held on 19<sup>th</sup> April 2023, 6.30pm.

This meeting ended at 7.28pm.

Signed as a true record:

..... Date.....  
Chairman, Finance Committee

THE INTERNAL CONTROL ENVIRONMENT	✓ or ✗ and/or comment
<b>Financial Regulations</b>	
The Parish Council has adopted financial regulations, based on the model version prepared by NALC. The regulations are reviewed for continued relevance and amended where necessary by the RFO with any proposed amendments subject to approval by the Parish Council.	These are annually reviewed by the council, but now aware they need to be revised following completion of capital project. <b>For next meeting.</b>
<b>Order/Tender controls</b>	
<ul style="list-style-type: none"> <li>The Financial Regulations list the number of estimates, quotes or full tenders that must be invited depending on the value and nature of the work.</li> </ul>	✓
<ul style="list-style-type: none"> <li>Official orders/letters are sent to suppliers for services which are not regular in nature.</li> </ul>	✓
<b>Payment controls</b>	
<ul style="list-style-type: none"> <li>Depending on the nature of the supply, the RFO signs the purchase invoice to indicate receipt of supply, that the supply has not previously been paid and that the invoice calculations are correct.</li> </ul>	✓
<ul style="list-style-type: none"> <li>Purchase orders/emails/letters ordering the work are matched to purchase invoices where applicable.</li> </ul>	✓
<ul style="list-style-type: none"> <li>Payments will be listed in cheque or voucher number order in the cash book.</li> </ul>	✓
<ul style="list-style-type: none"> <li>All invoices for payment are listed on the meeting agenda, or agenda appendix, where the payment is to be minuted.</li> </ul>	✓
<ul style="list-style-type: none"> <li>Payments made are listed in the minutes of the meeting.</li> </ul>	✓
<ul style="list-style-type: none"> <li>Original invoices are available to the Councillors signing the cheques or authorising online bank payment.</li> </ul>	✓
<ul style="list-style-type: none"> <li>Cheques will be signed, or online payments will be authorised by two councillors, who are authorised to do so as shown on the council's bank mandate.</li> </ul>	✓
<ul style="list-style-type: none"> <li>The council has an online bank payment system in place. The RFO is authorised to set up BACS payments online but as the RFO is not an authorised signatory, cannot authorise payments.</li> </ul>	✓
<ul style="list-style-type: none"> <li>All members of the council are authorised to approve online bank payments. They cannot set up payments, only view and authorise them.</li> </ul>	✓
<ul style="list-style-type: none"> <li>The RFO is authorised to transfer funds internally ie from one of the council's accounts to another, but not to make payments.</li> </ul>	✓
<ul style="list-style-type: none"> <li>The RFO maintains control of the cheque book at all times, cheques will only be issued and signed for payments approved in Council meetings. The RFO will prepare cheques but is not authorised to sign them.</li> </ul>	✓
<ul style="list-style-type: none"> <li>Every payment by BACS, direct debit, standing order or cheque, is identified by a sequential voucher number. This number is used to identify the transaction in the cashbook, and on the invoice and is cross referenced on the bank statement in ink.</li> </ul>	✓



<ul style="list-style-type: none"> <li>When invoices are paid by cheque, they are identified by the cheque number and referenced in the cashbook by the cheque number, as well as by the voucher number. This is cross checked with the bank statements.</li> </ul>	✓
<ul style="list-style-type: none"> <li>The minute number of the minute authorising bank payments or cheques is detailed on each invoice.</li> </ul>	To be actioned.
<b>Legal Powers</b>	
A proper legal power is identified in advance of any expenditure. The legal power for expenditure is shown on the agenda and in the minutes for payments made.	To be actioned. A copy of the NALC 'Good Councillors Guide' will be circulated to all members.
<b>Payments made under section 137 of the Local Government Act 1972</b>	
<ul style="list-style-type: none"> <li>A separate s137 account is maintained in the cash book / spreadsheet.</li> </ul>	✓
<ul style="list-style-type: none"> <li>Each year the RFO calculates the maximum allowable amount of s137 expenditure and ensures that it is not exceeded – confirmed to the Parish Council when expenditure is considered either by reference to a specific budget for that payment or to the amount of unspent s137 money available</li> </ul>	✓
<ul style="list-style-type: none"> <li>Requests for expenditure from s137 are made clear on the meeting agendas where the payment is to be approved.</li> </ul>	✓
<ul style="list-style-type: none"> <li>Each record of expenditure from s137 is properly minuted.</li> </ul>	✓
<b>VAT repayment Claims (VAT126)</b>	
<ul style="list-style-type: none"> <li>RFO ensures compliance with VAT notice 749</li> </ul>	✓
<ul style="list-style-type: none"> <li>RFO ensures all invoices are addressed to the Parish Council.</li> </ul>	✓
<ul style="list-style-type: none"> <li>RFO ensures proper VAT invoices are received where VAT is payable.</li> </ul>	✓
<ul style="list-style-type: none"> <li>RFO maintains a VAT account to show the correct amount of VAT is reclaimed in the year and submits a claim for repayment at least annually.</li> </ul>	✓
<b>Income controls. The RFO:</b>	
<ul style="list-style-type: none"> <li>ensures the precept amount received is in accordance with the precept request sent to the District Council.</li> </ul>	✓
<ul style="list-style-type: none"> <li>ensures the precept instalments are received when due.</li> </ul>	✓
<ul style="list-style-type: none"> <li>ensures other receipts (deposit interest, allotment and land rents) are received when due and correctly calculated.</li> </ul>	To be actioned as and when necessary.
<ul style="list-style-type: none"> <li>Issues individually numbered receipts for cash received and keeps a copy on record</li> </ul>	To be actioned as and when necessary.
<ul style="list-style-type: none"> <li>Records receipts in cash book / spreadsheet when received.</li> </ul>	✓
<ul style="list-style-type: none"> <li>Banks all income promptly.</li> </ul>	✓
<b>Financial reporting</b>	
A Budget Control, comparing actual receipts and payments to the budget and the previous year is prepared on at least a monthly basis, presented to each Parish Council meeting and recorded in the minutes.	✓

<b>Budgetary controls</b>	
<ul style="list-style-type: none"> <li>The budget is approved by the Parish Council before the end of the financial year preceding the year to which it relates.</li> </ul>	✓
<ul style="list-style-type: none"> <li>The precept amount is identified following approval of the budget; the precept demand is issued to the billing authority by the date stipulated by the billing authority and in any case before 1<sup>st</sup> March at the latest.</li> </ul>	✓
<b>Payroll controls</b>	
<ul style="list-style-type: none"> <li>The Clerk/RFO is an employee and must register the Council with HMRC online; the Council, via RFO is responsible for reporting PAYE &amp; NI monthly.</li> </ul>	Currently in process; awaiting response from HMRC.
<ul style="list-style-type: none"> <li>The Clerk's salary is set by the Council and a minute is prepared to show the agreed salary.</li> </ul>	✓
<ul style="list-style-type: none"> <li>The salary is paid by standing order.</li> </ul>	This has yet to be set up.
<ul style="list-style-type: none"> <li>The RFO ensures all the necessary payroll returns are made to HMRC and will retain evidence of this.</li> </ul>	This has yet to be set up.
<ul style="list-style-type: none"> <li>The RFO will act for the Parish Council regarding Pension duties and will work with the member appointed as the employer's contact.</li> </ul>	✓
<b>Office and clerk's expenses</b>	
<ul style="list-style-type: none"> <li>The clerk submits an invoice for reimbursement of monies owed by way of an expense account, in advance of each meeting</li> </ul>	✓
<ul style="list-style-type: none"> <li>The expenses cover a contribution towards the cost of maintaining an office at the clerk's home and any out-of-pocket expenses as well as motoring expenses, as laid down by joint SLCC/NALC guidelines</li> </ul>	✓
<ul style="list-style-type: none"> <li>Expenses are paid by BACS and the expense sheet treated as an invoice for accounting purposes</li> </ul>	✓
<b>Asset Control</b>	
<ul style="list-style-type: none"> <li>The RFO maintains a full asset register</li> </ul>	This has yet to be set up.
<ul style="list-style-type: none"> <li>The existence and condition of assets is checked on a six-monthly basis by a member of the Parish Council</li> </ul>	Procedure to be agreed.
<ul style="list-style-type: none"> <li>The adequacy of insurance of the Parish Council's assets is considered annually in advance of the insurance renewal.</li> </ul>	Work in progress.

TPC Bank Reconciliation to 09/05/2023			
<b>Cash in hand at 01/04/2023</b>			
Unity Trust Bank	56,592.98		
Cambridge Building Society	6,310.00		
less unrepresented's	-		
<b>Opening bank balances</b>		<b>£62,902.98</b>	<b>+</b>
<b>Add receipts for year from 01/04/2023</b>			
All accounts	19,137.97		
<b>Total receipts for year to date</b>		<b>£19,137.97</b>	<b>+</b>
<b>Less payments for year to date</b>			
All accounts	10,123.40		
<b>Total payments for year</b>		<b>£10,123.40</b>	<b>-</b>
<b>Cashbook balance as at 09/05/2023</b>		<b>A</b>	<b>£71,917.55</b>
<b>Bank balances as at 30/04/2023</b>			
Unity Trust Bank	67,524.55		
Cambridge Building Society	6,310.00		
<b>Bank balance, via accounts, as at 09/05/2023</b>	<b>£73,834.55</b>		
Less payments awaiting approval (list below)	<b>1,917.00</b>	<b>B</b>	<b>£71,917.55</b>
		A-B=	£0.00
v10 PKF-Littlejohn, external audit challenge		1,917.00	
Signed as a true record:		1,917.00	
.....			

**Earmarked reserves:**

New village hall landscaping	£20,000.00	allocated
Total CIL received 2019/20	£1,536.00	As yet unallocated. NB CIL monies must be spent within 5 years of receipt.
Total CIL received 2021/22	£2,018.44	
CIL received 2023/24	£694.97	

\*CIL = [Community Infrastructure Levy](#)

See over for corresponding bank information.

Screen shot of the Unity Trust Bank transaction listing for one month from 9<sup>th</sup> April to 9<sup>th</sup> May 2023.



**Tibberton Parish Council**

Transaction listing for account 60-83-01 20471949 from 09 Apr 2023 to 09 May 2023

Date	Time	Description	Serial No	Debits	Credits	Balance
02May2023	06:27	B/P to: Tibberton Social G		(200.00)		67,524.55
02May2023	06:27	B/P to: Mrs G M Lungley		(1,197.00)		67,724.55
02May2023	06:26	B/P to: Tibberton Social G		(1,150.00)		68,921.55
02May2023	06:26	B/P to: Glasdon UK Ltd		(3,280.42)		70,071.55
02May2023	06:26	B/P to: Watch Systems Ltd		(106.80)		73,351.97
27Apr2023	06:16	WYCHAVON DC GEN			18,353.00	73,458.77
17Apr2023	06:24	Direct Debit (HISCOX)		(352.39)		55,105.77
12Apr2023	06:17	WYCHAVON DC GEN			694.97	55,458.16
11Apr2023	06:27	B/P to: Mrs G M Lungley		(288.00)		54,763.19
11Apr2023	06:26	B/P to: Mrs G M Lungley		(79.99)		55,051.19
11Apr2023	06:25	B/P to: Mrs G M Lungley		(1,197.00)		55,131.18
11Apr2023	06:24	B/P to: Westcotec Limited		(109.80)		56,328.18
11Apr2023	06:24	B/P to: E.ON Next		(95.00)		56,437.98
11Apr2023	06:24	B/P to: CW & JE Brassington		(150.00)		56,532.98
11Apr2023	06:18	WORCESTERSHIRE CC			90.00	56,682.98

Page Generated at 10:14 on 09 May 2023

Screen shot of the Cambridge Building Society latest annual statement, issued 31/12/2022.

## Statement of interest

for the period 1st January 2022 to 31st December 2022

Name: Tibberton Parish Council

Account Type: Notice Council Saver Account (Issue 3) Gross

Account Number: 1816058733

Account balance as at 31st December 2022  
£6,310.00

Gross interest up to 31st December 2022  
£42.64

### Interest rate as at 31st December 2022

Minimum investment	Gross p.a. %	AER %
£5,000+	1.50	1.50

You can keep up to date with interest rates by calling us on 0345 601 3344 or visiting [cambridgebs.co.uk](http://cambridgebs.co.uk).

<b>BUDGET COMPARISON AT 09/05/2023</b>			
<b>Tibberton Parish Council</b>	<b>Actual 2022/23 to 31/03/2023</b>	<b>Budget 2023/24</b>	<b>Actual 2023/24 to date</b>
<b>RECEIPTS</b>			
Precept	36,509.00	35,993.00	17,997.00
Council tax support grant	711.00	711.00	356.00
Community Infrastructure Levy (CIL)*			694.97
Lengthsman Scheme grant	2,478.75	1,850.00	90.00
Interest received	175.24	30.00	
Miscellaneous	350.00		
WCC divison member's grant			
From reserves			
<b>Total receipts</b>	<b>40,223.99</b>	<b>38,584.00</b>	<b>19,137.97</b>
<b>PAYMENTS</b>			
Chairman's allowance	-	-	-
Public Works Loan Board repay	13,654.50	14,000.00	-
Audit	75.00	800.00	1,597.50
Bank Charges	323.08	80.00	-
Staffing, salary costs	9,404.44	7,800.00	-
Admin expenses	3,025.65	700.00	2,700.66
Lengthsman	1,365.00	1,850.00	150.00
Training, staff and councillors	-	500.00	-
Elections	50.00	2,000.00	-
Equipment	766.83	300.00	-
Insurance	2,466.79	2,600.00	352.39
Subscriptions	377.84	600.00	-
Hire of meeting room	-	150.00	-
Village Hall energy	2,840.99	1,000.00	90.47
Village Hall landlord obligations	697.00	500.00	89.00
Village Hall equipment	-	-	-
Village Hall contingencies	-	1,000.00	-
Professional services	2,650.00	2,000.00	-
VAS equipment and road safety	-	500.00	2,825.18
Grants and donations	600.00	600.00	1,350.00
Contingencies	-	1,554.00	-
s137	-	50.00	-
<b>subtotal</b>	<b>38,297.12</b>	<b>38,584.00</b>	<b>9,155.20</b>
VAT	878.37		968.20
Capital Expenditure from reserve			
<b>Total payments</b>	<b>39,175.49</b>	<b>38,584.00</b>	<b>10,123.40</b>

Additional information:

- VAT refund expected of £62,746.46 for years 2019 – 2022 (NB spend restrictions).
- County Councillor's divisional fund grant for white gates expected £2,733.68.

Agenda item 24e.

### **External auditor report 2021/22**

On 27 September 2022, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2022. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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

- 1) The smaller authority has disclosed that it made proper provision during the year 2021/22 for the exercise of public rights, by answering 'Yes' to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered 'No' to this assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section 1, Assertion 7, which, on the basis of the above, is not correct.
- 2) The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.
  - Following a review carried out after the year end, the smaller authority has identified various errors in the accounts for the current and prior year relating to timing differences in respect of un-presented cheques on the bank reconciliations and misallocations of certain payments between Boxes 4 and 6. The smaller authority has provided the corrected figures for the AGAR. The prior year figures in Boxes 1, 4, 6, 7 and 8 should read £80,156, £5,518, £46,163, £54,322 and £54,322 respectively. The current year figures in Boxes 1, 4, and 6 should read £54,322, £6,031, and £11,436 respectively. We have not carried out any detailed work to verify the corrections of the timing differences between years but confirm that the figure in Section 2, Box 8 for the 2021/22 year agrees to the bank reconciliation.

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

- 1) We note that concerns have been raised by residents regarding the lack of transparency in respect of the accounts for 2019/20 when the majority of the expenditure on the new Village Hall was incurred. The smaller authority did not have a limited assurance review on the 2019/20 AGAR as a public interest report (PIR) was issued in respect of that year due to non-response prior to the accounts being approved almost a year late, in June 2021. We would recommend that the smaller authority publish a more detailed set of accounts for 2019/20 to provide more transparency over the income and expenditure relating to this major project. We note that, in a meeting on 28 November 2022, the smaller authority resolved to put measures in place to ensure that the circumstances leading to the receipt of the PIR do not recur. We also note that the statutory recommendation and PIR issued to the smaller authority in respect of the 2019/20 AGAR do not appear to have been moved across to the new website and the smaller authority should ensure that those documents are re-published as soon as possible.
- 2) We received challenge correspondence in relation to the 2021/22 AGAR which we considered before completing our work. The authority will receive an invoice in relation to this additional work.

### **External auditor certificate 2021/22**

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

*PKF Littlejohn LLP*

**PKF Littlejohn LLP**

**25/04/2023**