

BANK RECONCILIATION - Financial year ending 31.03.24				
Bank Balance as at	30.04.23	31.05.23	30.06.23	31.07.23
Unity Trust Bank - Current a/c	£ 34,624.85	£ 24,927.87	£ 34,723.74	£ 28,642.49
Unity Trust Bank - EMR	£ 27,727.79	£ 27,727.79	£ 31,884.79	£ 31,884.79
Total:	£ 62,352.64	£ 52,655.66	£ 66,608.53	£ 60,527.28
Less Unpresented cheques				
Total of unpresented cheques	£ -	£ -	£ -	£ -
Net Bank Balances	£ 62,352.64	£ 52,655.66	£ 66,608.53	£ 60,527.28
CASH BOOK				
Balance as at 01.04.23	£ 33,142.16	£ 33,142.16	£ 33,142.16	£ 33,142.16
Plus Receipts	£ 31,347.00	£ 31,614.50	£ 51,131.14	£ 65,242.11
Total	£ 64,489.16	£ 64,756.66	£ 84,273.30	£ 98,384.27
Less Payments	£ 2,136.52	£ 12,101.00	£ 17,664.77	£ 37,856.99
Grand Total	£ 62,352.64	£ 52,655.66	£ 66,608.53	£ 60,527.28
Difference	-£ 0.00	£ -	£ -	-£ 0.00
Bank Balance as at 31.08.23				
Unity Trust Bank - Current a/c	£ 12,485.11			
Unity Trust Bank - EMR	£ 31,884.79			
Total:	£ 44,369.90			
Less Unpresented cheques				
Total of unpresented cheques	£ -			
Net Bank Balances	£ 44,369.90			
CASH BOOK				
Balance as at 01.04.23	£ 33,142.16			
Plus Receipts	£ 65,242.11			
Total	£ 98,384.27			
Less Payments	£ 54,014.37			
Grand Total	£ 44,369.90			
Difference	£ -			
Bank Balance as at				
Unity Trust Bank - Current a/c				
Unity Trust Bank - EMR				
Total:				
Less Unpresented cheques				
Total of unpresented cheques				
Net Bank Balances				
CASH BOOK				
Balance as at 01.04.23				
Plus Receipts				
Total				
Less Payments				
Grand Total				
Difference				

FINCHINGFIELD PC BUDGET AGAINST ACTUALS REPORT 2023/2024

		2023/24 Budget	Total Income / Spend to Sept '23	Left in Budget as at Sept '23	
Inc	Precept	62693	£ 62,693.00	£ -	
	Other Income	0	£ 14,728.49		£14012.93 ins
	Wayleaves income	0	£ 240.00		
	BDC - Street Cleaning Grant	0	£ 4,228.62		
	ECC - Grass Cutting Grant	0	£ 5,013.42		
	Bank Interest	0	£ -		
	VAT Reclaimed	0	£ 10,027.58		
	TOTAL	62693	£ 96,931.11		
Exp.	Administration costs				
	Salaries / Pension / Overtime	13780	£ 5,689.65	£ 8,090.35	
	Agency / Temp staff	5000	£ -	£ 5,000.00	
	Office Allowance	750	£ 315.00	£ 435.00	
	Payroll	0	£ 80.83	-£ 80.83	
	Office Expenses	0	£ 149.42	-£ 149.42	
	Audit Fees	550	£ 560.00	-£ 10.00	
	Training	500	£ 190.00	£ 310.00	
	Insurance	3500	£ 17,995.77	-£ 14,495.77	£14012.93 ins
	Hall Hire	300	£ 132.50	£ 167.50	
	Subscription	700	£ 644.07	£ 55.93	
	Webite / IT support	500	£ 119.00	£ 381.00	
	Grants	5000	£ 100.00	£ 4,900.00	
	Staff Expenses	500	£ -	£ 500.00	
	TOTAL	31080	£ 25,976.24	£ 5,103.76	
	Parish Maintenance				
	Street Scene/Street Cleaning	4876	£ 1,900.00	£ 2,976.00	
	Trees	300	£ -	£ 300.00	
	Grass	10500	£ 5,562.00	£ 4,938.00	
	Parish Maintenance	2000	£ 128.80	£ 1,871.20	
	Bench Maintenance	1000	£ -	£ 1,000.00	
	Street Lighting	600	£ 323.44	£ 276.56	
	Lighting Repair	1000	£ -	£ 1,000.00	
	Lighting Power	2000	£ 226.99	£ 1,773.01	
	Play Area	250	£ -	£ 250.00	
	Outdoor Gym	400	£ 365.65	£ 34.35	
	Defibrillator	250	£ 66.95	£ 183.05	
	Misc (Coronation)	1000	£ -	£ 1,000.00	
	Pond & Gates	500	£ -	£ 500.00	
	TOTAL	24676	£ 8,573.83	£ 16,102.17	
	TOILETS				
	Caretaking/Cleaning	5300	£ 2,000.00	£ 3,300.00	
	Materials	200	£ 143.22	£ 56.78	
	Water	800	£ 242.69	£ 557.31	
	Med Waste	80	£ 85.92	-£ 5.92	
	Electricity	400	£ 54.37	£ 345.63	
	Repairs	350	£ 97.00	£ 253.00	
	TOTAL	7130	£ 2,623.20	£ 4,506.80	

FINCHINGFIELD PC BUDGET AGAINST ACTUALS REPORT 2023/2024

		2023/24 Budget	Total Income / Spend to Sept '23	Left in Budget as at Sept '23
PAVILION				
Heating		1500	£ -	£ 1,500.00
Water		200	£ 214.84	-£ 14.84
Electricity		350	£ 33.97	£ 316.03
Maintenance & Repairs		1500	£ -	£ 1,500.00
	TOTAL	3550	£ 248.81	£ 3,301.19
CORNISH HALL END				
Hall Hire		75	£ 99.00	-£ 24.00
Grass		0	£ -	£ -
Play Area		350	£ 185.00	£ 165.00
Repairs		2500	£ -	£ 2,500.00
Hall Insurance		700	£ 727.91	-£ 27.91
	TOTAL	3625	£ 1,011.91	£ 2,613.09
TRUSTS				
FVHall		0	£ 12,939.70	-£ 12,939.70
Sportsfield		0	£ 665.07	-£ 665.07
Pavillion		0	£ 8.12	-£ 8.12
	TOTAL	0	£ 13,612.89	-£ 13,612.89
	GRAND TOTAL	70061	£ 52,046.88	£ 18,014.12
	VAT		£ 6,456.56	
			£ 58,503.44	

EARMARKED RESERVE ACCOUNT SUMMARY

General Reserves	£	16,627.79
Election Expenses	£	3,000.00
WASC	£	4,000.00
Neighbourhood Plan	£	2,000.00
Neighbourhood Watch	£	100.00
Forest School Play Area	£	2,000.00
Legal Costs	£	4,000.00
Bank Interest	£	157.00
Total in EMR account	£	31,884.79

FPC FINANCE SEPTEMBER 2023 PAYMENTS

Income: Bandicoot TMS - Filming in village £500.00p: Precept £31,346.00p:

	Inv. No.	Payee	Cost	VAT	Total	FPC Ref No.
DD		British Gas - Village Hall Electricity	£ 128.94	£ 6.45	£ 135.39	98
DD		British Gas - Public Toilets Electricity	£ 27.89	£ 1.39	£ 29.28	99
S/O	37529	A&J Lighting - Street lighting	£ 31.02	£ 6.20	£ 37.22	100
BACS		John Strange - Ink supplies	£ 86.85	£ -	£ 86.85	101
BACS	1887	PTP Plumbing & Heating - Repair Toilets	£ 97.00	£ 19.40	£ 116.40	102
BACS	69944574	PHS - Sanitary Disposal 27.08 - 26.08.24	£ 85.92	£ 17.18	£ 103.10	103
BACS	Donation	Neighbourhood Watch for FPC	£ 100.00	£ -	£ 100.00	104
BACS	2023/24	RCCE - Subscription 2023/2024	£ 60.50	£ 12.10	£ 72.60	105
BACS		Z. Thomas - Refurishing village sign	£ 128.80	£ 25.76	£ 154.56	106
BACS	1353	PKF Littlejohn - External Audit 2022/23	£ 420.00	£ 84.00	£ 504.00	107
BACS	1285	MD Landscapes - Grass cutting	£ 993.00	£ 198.60	£ 1,191.60	108
BACS	1286	MD Landscapes - Grass cutting	£ 123.00	£ 24.60	£ 147.60	109
DD	Aug '23	Npower - Street Lighting	£ 65.96	£ 3.30	£ 69.26	110
BACS		Amazon - Public toilet supplies	£ 11.66	£ 2.33	£ 13.99	111
BACS		Amazon - Village Hall supplies	£ 8.32	£ 1.67	£ 9.99	112
BACS	27445098	Nisbets - Village Hall supplies	£ 47.98	£ 9.59	£ 57.57	113
BACS	Sept '23	Salaries	£ 782.57	£ -	£ 782.57	114
BACS	Sept '23	HMRC - Tax on salaries	£ 208.40	£ -	£ 208.40	115
DD		Wave - Water bill for Public Toilets	£ 242.69	£ -	£ 242.69	116
DD		Wave - Water bill for Sportsfield	£ 43.26	£ -	£ 43.26	117
BACS	19140	Macintosh Electronics - Domain name	£ 119.00	£ 23.80	£ 142.80	118
BACS		All-Clear Skip Hire - Village Hall	£ 150.00	£ 30.00	£ 180.00	119
DD	Sept '23	Peoples Partnership - Pension contribution	£ 50.28	£ -	£ 50.28	120
DD		British Gas - Sportsfield Electricity	£ 9.20	£ 0.46	£ 9.66	121
BACS	40	Ian Smith - Street Cleaning	£ 440.00	£ -	£ 440.00	122
BACS	140	Ian Smith - Cleaning public toilets	£ 400.00	£ -	£ 400.00	123
BACS		Amazon - Padlock for Village hall	£ 7.17	£ 1.43	£ 8.60	124
TOTAL:			£ 4,869.41	£ 468.27	£ 5,337.68	

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of **Finchingfield Parish Council – EX0074**

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

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.


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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2023/24 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer ‘No’ to Assertion 4 of the Annual Governance Statement for 2023/24 and ensure that it makes proper provision for the exercise of public rights during 2024/25.

We note that Section 2, Box 11 (b) in respect of trust funds has been answered ‘No’, the smaller authority has confirmed that it does act as sole managing trustee for trust funds and that trust fund transactions have been excluded from the figures in the accounting statements, and thus the response should have been ‘Yes’.

3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name	PKF LITTLEJOHN LLP		
External Auditor Signature		Date	02/09/2023