

# **LAVENHAM PARISH COUNCIL**

**To: Members of Lavenham Parish Council**

**You are duly summoned to attend the next meeting of Lavenham Parish Council to be held at 7.30 pm on Thursday 1<sup>st</sup> June 2023 at Lavenham Village Hall, Church Street, Lavenham.**

## **Public Attendance**

Members of the public and press are welcome to attend. At item 5 the public will be invited to give their views/question the Parish Council on issues on the agenda, or raise issues for consideration of inclusion at future meetings. This item will generally be limited to 15 mins. duration.

## **AGENDA**

- 1. Apologies and approval of absences**
- 2. Declarations of Interest**
- 3. To consider requests for dispensations**
- 4. To approve as accurate minutes of the last meeting of the Council**
- 5. Public participation session (15 minutes)**
- 6. Local Authority Councillors' Reports**
- 7. Chairman's Announcements**
- 8. Council discussion with Ian Rafferty (Community Safety Officer, Babergh DC)**
- 9. Planning**  
To receive a report and recommendations from the Planning Group
- 10. Clerk/RFO Report**

10.a Code of Conduct

**Motion: Council is asked to adopt the Code of Conduct issued by SALC May 2021.**

10.b Standing Orders

**Motion: Council is asked to adopt the Standing Orders issued by NALC April 2022 as modified to reflect the way of working of this Parish Council.**

10.c Standing Financial Regulations

**Motion: Council is asked to adopt revised Standing Financial Regulations.**

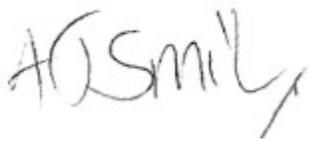
10.d Scheme of Delegation

**Motion: Council is asked to adopt revised Scheme of Delegation.**

10.e Annual Governance and Accountability Return including Internal Auditor reports.

**Motion: Council is asked to approve the Annual Governance and Accountability Return.**

**11. Date of next meeting – Thursday 6<sup>th</sup> July 2023**

A handwritten signature in black ink that reads "A.S. Smith". The signature is written in a cursive, slightly slanted style.

Andrew Smith  
Clerk to the Council  
Parish Office  
Church St  
Lavenham

Date: 25<sup>th</sup> May 2023

*These are draft minutes and as such are subject to amendments before final approval.*

## **PARISH COUNCIL MEETING**

Held on Thursday 18<sup>th</sup> May 2023, commencing 7.30 pm. in the Village Hall.

*Full reports and supporting documents can be found on the Parish Council website under Meetings, May 2023 Meeting Pack. Paper copies are also available.*

### **Present:**

Cllrs Alison Bourne, Frank Domoney, Lizzie Falconer, Janice Muckian, Irene Mitchell and from 7.50pm Cllr Mary Morrey.

Babergh District Cllrs Margaret Maybury, Paul Clover

Five members of the public.

### **1. To elect a Chairman**

Cllr Falconer proposed Cllr Mitchell. Seconded by Cllr Muckian, carried.

### **2. To elect a Vice-Chairman**

Cllr Falconer proposed Cllr Muckian. Seconded by Cllr Bourne, carried.

### **3. Declarations of Interest**

None

### **4. Requests for Dispensation**

The Clerk explained that Dispensations are permission to take part (both speaking and voting may be requested) in Council business where this would otherwise be prohibited because the Councillor has a Disclosable Pecuniary Interest.

The Clerk explained that owning or renting a house in Lavenham is a Disclosable Pecuniary Interest and that he was aware that six Councillors will declare a Disclosable Pecuniary Interest being the ownership or tenancy of a property in the Water St area.

The Clerk then requested that each Councillor living in the Water St area seriously consider requesting a dispensation to speak and vote on matters concerning Water St and the surrounding streets as otherwise the Council will likely be inquorate, unable to make any decisions, with respect to any issues as to this important street.

The Clerk added that to put this into action he will put onto the agenda, for the June 1 meeting, a motion to 'resolve that the Council delegates the power to grant dispensations to the Clerk; and should this be passed, he would distribute a short application form and announce the dispensations received, refused and granted at the July 6 meeting.

Cllr Muckian noted that Councillors might wish to consider requesting dispensations to speak and vote on all matters in all areas of the village.

### **5. To approve as accurate minutes of the last meeting of the Council**

Cllr Falconer proposed, seconded by Cllr Muckian, carried.

### **6. Public participation session**

An elector asked where to discuss online bullying and cybercrime. The Chair responded that this is not within the remit of a Parish Council and suggested the enquiry might be directed to Local Authorities.

An elector reported that the length of the grass in the Prentice Street Car Park is a poor image for the village. The Chair explained that grass cutting in this area is the responsibility of Babergh DC and asked the Elector to take photographs. Subject to research as to whether the grass is being allowed to grow to protect wild flowers etc LPC

will follow up with Babergh DC.

The same elector reported that a number of streetlights have stopped working and that the grass around the Preston Rd Lavenham sign is overgrown. The Clerk is asked to check the streetlights and follow up with Suffolk CC. As to the grass around the Lavenham sign the Chairman explained that his was the area of daffodils and that a little more time, possibly two weeks, should be allowed to let them die back.

An Elector asked whether pedestrian crossings and further dropped kerbs were going to be installed to help those less mobile. The Chair responded that crossings require a Traffic Order from the County Council and that there are no current plans for such. However improved pedestrian movement is a focus of the existing and emerging Neighbourhood Plans. The Chair said that she would walk the pathways referred to by the Elector and consider raising with Suffolk Highways.

An Elector pointed out that apologies for absence had not been discussed. The Clerk apologised for the error.

### **Apologies and approval of absences**

Cllrs Matt Chick, Iain Lamont, Jane Ranzetta

The Clerk explained that satisfactory explanations had been received.

**Proposed by Cllr Falconer seconded by Cllr Muckian, carried.**

### **7. Local Authority Councillors' Reports**

Cllr Maybury congratulated all Councillors on their election saying that she is looking forward to working with them all.

Cllr Maybury explained that Babergh Council is under 'No Overall Control' and that despite the Annual Council Meeting being Tuesday May 23rd it is still unclear as to who the Council Leader will be and who will hold the Cabinet positions.

The Chairman invited newly elected Cllr Clover to speak who introduced himself and indicated that he is looking forward to working for the people of Lavenham ward.

### **8. Chairman's Announcements**

The Chairman reported as to four matters:

- A) The Babergh and Mid Suffolk Joint Local Plan has been modified and further consultation has been conducted. The deadline for comments was 3<sup>rd</sup> May and so she had responded on the Council's behalf. MM5; the proposal is to reduce the minimum percentage of Affordable Homes on Brownfield sites from 35% to 25%. She had taken a steer from the existing and emerging Neighbourhood Plans and had written opposing this change. MM28: Suggests that developments should be around a nucleus of 10 Homes, in line with the emerging Neighbourhood Plan she had written suggesting this should be around nuclei of 12 homes. MM33 suggests relaxing planning rules for Rural Workers and Rural Enterprises. She had written commenting that these terms need defining.
- B) Intermittent flooding on Bury Rd caused by blocked drains. Following the request by this Council Suffolk CC has flushed and cleared a number of drains and will be returning next week to complete the job. This exercise has revealed the poor maintenance of this street by Suffolk Highways over a number of years with a water pipe now visible. This Council will continue to demand proper and full repair.
- C) She had written to Babergh Council with respect to an empty property on Sudbury Rd asking them to take action under the Empty Homes Initiative
- D) A small amount of s106 money had been allocated to the Harwood Place Play Area. Since that development cannot proceed as Babergh DC has turned down a CIL claim she has spoken to the Grants Officer at Babergh who has extended the deadline until July 2024 and he will write to the Tennis Club, the Football Club and the Dyehouse Field Wood group.

## **9. Planning**

To receive a report and recommendations from the Planning Group

### **Planning Applications for consideration at LPC meeting on 18<sup>TH</sup> May 2023**

None

### **Planning Applications for consideration at LPC meeting on 1<sup>st</sup> June 2023**

DC/23/02208 Fell Ash Tree, Tudor Cottage, 92 Church Street.  
DC/23/02214 – Fell seven trees, The Old Rectory, Church Street.

These applications have been received very recently and Babergh DC has agreed to close Consultation on June 2.

### **Applications for Discharge of Conditions for consideration at LPC meeting on 18<sup>TH</sup> May 2023**

DC/22/06053 (Cartlodge to replace Garage) and DC/22/06052 (reconstruction of Conservatory) at 25 Prentice Street.

Details submitted are appropriate in terms of materials used and design. Recommend approval.

Applications for Discharge of Conditions re DC22/06052 and 06053 have been considered and are supported. Proposed by Cllr Falconer and seconded by Cllr Muckian, motion carried.

### **Enforcement Notices lodged with Babergh DC**

EN/23/00265 4 Ropers Court, UPVC windows throughout and UPVC Patio Doors Front Balcony.  
EN/23/00219 8 Ropers Court, UPVC Front Door.  
EN/23/00212 25 Church St, Installation of Solar Panels.

Responses are awaited from Babergh Council and will be reported.

### **Late update**

Babergh DC has REFUSED applications with respect to a Change of Use and modifications Number 10 Lady Street.

### **Land off Norman Way**

The Chairman reported that she has written to Philip Isbell (Chief Planning Officer) at Babergh DC explaining that the Council does not appear to have been written to with respect to the siting of vehicle parking on the Allotment side of the Lavenham Walk. Additionally, she has queried why Babergh documents say that the Parish Council approved this arrangement when it did not and that Planning Officers have reported that the Allotments are a Planning Gain whilst not acknowledging the loss of amenity on Lavenham Railway Walk consequent of the proposed parking arrangements.

## **10. Clerk/RFO Report**

### **10.a Motion: to approve Draft Accounts for the month ended 30 April 2023.**

The Clerk displayed and explained the Income and Expenditure Account, Balance Sheet and Reserves position commenting that there were no significant variances to expenditure and that the significant variance to Income was the receipt of the variable and unbudgeted Car Parking//Toilets donations.

The Clerk added that the key financial event in the month was the receipt, as scheduled, of the precept requested from Babergh, at the amount requested.

Proposed by Cllr Bourne, seconded by Cllr Morrey, motion carried.

### **10.b Motion to approve Receipts and Payments for the month ended 30 April 2023.**

Proposed by Cllr Muckian, seconded by Cllr Falconer, motion carried.

**10.c Motion to approve the removal of Jane Bellward, Robert Macro, Carroll Reeve and Iain Lamont from the Bank Mandate and the addition of Andrew Smith, Janice Muckian and the Chairman.**

The Clerk explained that the Parish Council Financial Regulations require that two signatories are required for all payment whether they be made by cheque or electronically. The Clerk added that in his opinion this is an adequate level of Internal Control.

The signatories to the to the Bank Mandate are currently Jane Bellward, Mary Morrey, Robert Macro, Carroll Reeve and Iain Lamont. Carroll Reeve and Iain Lamont are on the Bank Mandate consequent of having been Chairmen of the Parish Council but have had no recent involvement in Banking matters.

These changes would make the mandate consistent with the current members with signatories being the Clerk and Councillors Morrey (existing signatory), Muckian and Mitchell.

Proposed by Cllr Falconer, seconded by Cllr Morrey, motion carried.

The Clerk added that he would shortly be consulting as to cancelling the December 7<sup>th</sup> and January 4<sup>th</sup> meetings and replacing them with a meeting on December 14<sup>th</sup>. The delay of one week to December 14<sup>th</sup> would give time for the November Accounts to be prepared and submitted to that meeting and so that meeting would be the Budget and Precept setting meeting.

**11. Proposal to establish a .gov.uk domain**

The Clerk reported that we have been unable to obtain further quotes competitive with the quote already secured. Cllr Chick had previously informed the Council that the quote is financially very competitive and technically appropriate. Long Melford Council are highly pleased with the suppliers' work.

There is no obligation, considering the value of the work, Council Standing Orders, to obtain further quotes.

**Motion: Council is asked to approve the implementation of Microsoft 365 at an initial cost of not more than £400 and an ongoing annual cost of £780.**

Proposed by Cllr Mitchell, seconded by Cllr Bourne, carried.

**12. Report to Council Provision of Allotments**

Cllr Mitchell detailed the powers and duties of Parish Councils with respect to allotments.

The developer of the site has verbally indicated that he expects to sublet the land to the Parish Council at a peppercorn rent but that Mrs Bellward, Clerk to the Council, has confirmed that there is no agreement with the developers and there is no obligation to do so.

The Parish Council gave support to the proposal to development allotments north of the Railway Walk in 2016/17, providing car parking was made available on the south side and that vehicles would not be permitted to traverse the pedestrian walkway.

The outline planning permission given in 2017 contained a Condition that before any development commenced, details of allotments, access and associated parking provision to be submitted ...with a timetable for their delivery to be advised and implemented as agreed. “

The Parish Council were consulted again in 2018 when the developer sought to discharge some of the other Conditions and the Planning Authority refused to discharge the Condition relating to the allotment site because they had not submitted details as required under the Outline Planning Permission.

In 2020, the developer submitted a drawing to the Planning Authority which shows provision for 3 vehicles to park within the allotment site and thus permitting vehicles to traverse the Railway Walk. This was approved by the Planning Officer without apparent reference back to the Parish Council. Babergh Council have been contacted and we await their response.

Cllr Domoney explained that he was investigating possible sites for allotments talking with the community and landowners and would report back.

Cllr Mitchell's report was noted by the Council.

Before closing the meeting the Chair thanked Mrs Bellward for her continuous service to the Council.

**13. Date of next meeting**

Thursday 1<sup>st</sup> June, 7.30 pm in the Village Hall at which Councillors will be asked to approve the Code of Conduct, Standing Orders, Financial Regulations, Scheme of Delegations and Authority to Release Resources.

The meeting closed at 8.50 pm.

## **9. Lavenham Parish Council Planning Group.**

### **Planning Applications for consideration at LPC meeting on 1<sup>st</sup> June 2023**

#### **DC/23/02208 Notification of Works to Trees in a Conservation Area**

The Tudor Cottage 92 Church Street Lavenham Sudbury Suffolk CO10 9QT  
Fell 1No. Ash (T1), Crown reduce 1No. Horse Chestnut (T2) by up to 3m  
Comments by 2nd June 2023

#### **DC/23/02214 | Application for Works to Trees subject to Tree Preservation Order**

The Old Rectory Church Street Lavenham Sudbury Suffolk CO10 9SA  
WS41/A1 - Fell 3No. Yew (G1), Coppice 1No. Goat Willow (T1), Reduce 2 main limbs of 1No. Horse Chestnut (T2) by 3-4m and several smaller ones by up to 2m to balance the crown, Reduce height of 1No. Oak (T3) by 4-5m, Reduce over extended branches of 1No. Flowering Cherry (T4) by up to 1.5m, Reduce height of 1No. Holm Oak (T5) by approx 30-35%. Fell 3No. Poplar Trees (G2) and tidy and shape other trees in G2, Fell group of dead trees (G3). Remove 1 over extended limb of 1No. Ash (T6), Fell 1No. Conifer Hedge (T7)  
Comments by 2nd June 23

#### **DC/23/02259 | Notification of Works to Trees in a Conservation Area**

Parking Area Off Lower Road Directly Opposite Trinity Gild Lavenham  
Fell 2No. Conifers (T1 and T2)  
Comments by 5th June 23

#### **DC/23/02363 | Notification of Works to Trees in a Conservation Area**

The Grove 5 Lady Street Lavenham Sudbury Suffolk CO10 9RA  
Reduce 1No. Hornbeam by approximately 4m overall and install a brace  
Comments by 8<sup>th</sup> June

#### **DC/23/02258 | Application for Listed Building Consent**

72 High Street Lavenham Sudbury Suffolk CO10 9PT  
Installation of secondary glazing to 3No first floor windows facing High Street.  
Comments by 9<sup>th</sup> June

Jan				LPC
00458	Pegtile Ct	Trees	Granted	Recommend refusal, there does not appear to be any justification for the need to fell this tree. No comment re Neighbourhood Plan.
00426	8 The Paddocks	Trees	Granted	Conditional: replacement trees. Trees all poor quality Hawthorn with many small trunks. No reference to Neighbourhood Plan.
00424	1 Green Willows	Garage	Refused	Refusal. Building footprint out of proportion compared to other garages and properties. Contrar to Neighbourhood Plan Policy D1.
00441	4 Parmenter Walk	Extension	Granted	Approval. No reference to Neighbourhood Plan.
Feb				
00774	Island House	Trees	Granted	Conditional: replacement Oak, No reference to Neighbourhood Plan.
00545	8 Ropers Court	French Doors	Granted	Refusal, modern plastic/metal type windows and doors. No reference to Neighbourhood Plan.
00529	16 Prentice St	Trees	Granted	Conditional: replacement trees. No reference to Neighbourhood Plan.
Mar				
01344	Land West of Bury Rd	6 Houses	Ongoing	Refusal. Contrary to D1 and CS11 of LNP, and contrary to CR08 Babergh Local Plan, CS15 Babergh Core Strategy and LP01 and SP03 of the emerging Babergh and Mid Suffolk Local Plan.
01094	32 Spring St	Extension	Granted	Approval, extension is outside Conservation area. No reference to Neighbourhood Plan.
01036	2 Granary Cottages	Extension	Granted	Approval, extension modest and not visible from the street. No reference to Neighbourhood Plan.
01044	Pegtile Court	Solar Panels	Ongoing	Refusal, Conservation area D1 and Solar Panels etc Policy ENV1.
Apr				
01821	Caustons, Bolton St	Trees	Approved	Approval
01688	46 Church St	Repairs	Ongoing	Approval
01753	Little Beeches	Trees	Ongoing	Approval
May				
02208	Tudor Cottage, 92 Church St	Trees	Ongoing	To be discussed at June 1 Meeting
02214	The Old Rectory, Church St	Trees	Ongoing	To be discussed at June 1 Meeting
22/06052	25 Prentice St	Cartlodge Discharge of Conditions	Ongoing	Approval
22/06053	25 Prentice St	Conservatory Discharge of Conditions	Ongoing	Approval
02258	72 High St	Secondary glazing to 3 first floor windows	Ongoing	To be discussed at June 1 Meeting
02259	Lower Rd	Removal of 2 conifers	Ongoing	To be discussed at June 1 Meeting
02363	5 Lady St	Trees	Ongoing	To be discussed at June 1 Meeting
Enforcement				
EN/23/00265	4 Ropers Court	UPVC windows & UPVC Patio Doors Front Balcony		Further investigation has shown these to be wooden.
EN/23/00219	8 Ropers Court	UPVC Front Door		Now more than 10 years old. No enforcement action possible.
EN/23/00212	25 Church St	Solar Panels		Babergh says not on wall fronting a highway so is permitted.

## **10.a Code of Conduct**

The Code of Conduct is an important document which sets out how Councillors must behave.

The document that Council is asked to adopt is the latest version, issued May 2021, recommended by the Suffolk Association of Local Councils (SALC).

As the SALC website explains this code is 'as adopted by all Principal Authorities in Suffolk and viewed as a 'national code'.

There are no significant changes to the Code of Conduct as previously adopted by the Council.

**Motion: Council is asked to adopt the Code of Conduct issued by SALC May 2021.**

## **10.b Standing Orders**

The Standing Orders are an important document which set out how the Council operates.

Model Standing Orders were revised by the National Association of Local Councils (NALC) in April 2022.

The document that Council is asked to adopt is the revised Model Standing Orders as modified to reflect the way that this Parish Council operates with respect to Working Groups and Committees.

There are no significant changes to the Standing Orders as previously adopted by the Council.

Detailed Financial Regulations are not contained within the Standing Orders and are a separate document.

**Motion: Council is asked to adopt the Standing Orders issued by NALC April 2022 as modified to reflect the way of working of this Parish Council.**

## **10.c Standing Financial Regulations**

The Standing Financial Regulations set out how the budgeting, accounting, reporting, procurement and banking arrangements of the Council will operate.

The attached document sets out the detailed changes.

### Executive Summary of Changes:

The budgeting process has been enhanced by introducing a reforecast after Month 4 in addition to the forecast after Month 8.

The basic accounting practices remain unchanged, these have long been commented well upon by the Internal Auditor.

The reporting processes remain unchanged except that, in the interest of better transparency, sections regarding the disclosure of Employee costs have been removed.

The procurement practices are largely unchanged except:

- a) The financial thresholds as to obtaining quotes and tenders have been updated for inflation and changes in the law.
- b) The ability of the RFO to procure services when expenditure is required for the safety of the public or proper functioning of the Council has been revised. The RFO may now spend up to £1,500 per occurrence and not per annum. The authorisation process as to such expenditure has been strengthened.

The banking arrangements retain the key principle that all payments must be initiated by one person and authorised by another but have been updated to reflect the use of internet banking rather than cheques. Petty Cash is no longer used.

**Motion: Council is asked to adopt revised Standing Financial Regulations.**

#### **10.d Scheme of Delegation**

The Scheme of Delegation delegates responsibilities to the Clerk and sets out how the Clerk is to exercise these.

Two changes have been made:

- a) The Register of Correspondence is no longer required as all emails are retained.
- b) The previous Scheme of Delegation required the Clerk to respond to all Correspondence. This has been deleted as sometimes it is appropriate for a Councillor to respond.

**Motion: Council is asked to adopt the revised Scheme of Delegation.**

## **10.e Annual Governance and Accountability Return including Internal Auditor reports.**

The Council is required to:

- a) Submit an Annual Governance and Accountability Return (AGAR) together with various supporting schedules
- b) Publish the AGAR
- c) Commission a review of the AGAR and the Councils underlying financial and accounting processes by an Internal Auditor.

List of Documents tabled:

- a) Annual Internal Audit Report which must be filed as part of AGAR
- b) Detailed Internal Audit Report.
- c) Section 1 of AGAR Return.
- d) Covering letter to External Auditors re Section 1 and Other Matters.
- e) Section 2 of AGAR Return.
- f) Restatement notes. Restatement is primarily due to, as the Council has crossed various size thresholds, Section 2 must now be submitted on an Income and Expenditure basis not a Receipts and Payments basis.
- g) Bank Reconciliation. Reconciling AGAR to Bank Statements.
- h) Reconciliation of Reserves per AGAR to Cash per AGAR.
- i) Explanation of differences (variances) between 2021/22 AGAR and 2022/23 AGAR.
- j) Confirmation of period for the exercise of Public Rights.

### **Executive Summary of Findings and Issues:**

As Council is aware an Internal Auditor was not appointed with respect to 2021/2022, this error has not been repeated.

The Internal Auditor has found no serious weaknesses in the Councils financial and accounting processes commenting:

‘Proper Book-keeping... all were found to be in order’.

‘Good budgetary procedures are in place’.

‘I would like to record my appreciation to the Clerk to the Council for the quality of the documentation in the Audit File’.

The Internal Auditor has commented on various aspects of our housekeeping. The significant points are:

Generally accepted best practice as to how regularly Standing Orders, Financial Regulations (which incorporate Internal Controls) and Risk Registers are reviewed has changed over time.

The Internal Auditor has pointed out that these have not been reviewed in the year of audit. Previously Council reviewed these every two to three

years. Council has changed its practices in these areas.

The Auditor has also pointed out that the Report of the External Auditors was not published in the required manner. This is true but the report was tabled to Council at its meeting of April 6<sup>th</sup> 2023.

**Motion: Council is asked to approve the Annual Governance and Accountability Return.**

# Annual Internal Audit Report 2022/23

## LAVENHAM PARISH COUNCIL

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>		✓	
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

05/05/2023

Name of person who carried out the internal audit

DAVE GILMAN (ON BEHALF OF HELEN LLOYD)

Signature of person who carried out the internal audit

*D. Gilman*

Date

05/05/2023

**\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

Total receipts 255477  
less ↑ in drs (12719)  
242757

Total payments 155654  
↑ in crds 7062  
162716

Boxes 2.3 AGAR

Boxes 4.56 AGAR

# HEELIS & LODGE

Local Council Services • Internal Audit

## Internal Audit Report for Lavenham Parish Council – 2022/2023

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:

Income: £255,476.69

Expenditure: £155,653.87

Reserves: £327,985.88

↓  
cash reserves  
£327,965.35  
typo £20  
bill 53p

### AGAR 2022 / 2023 Completion:

Section One: Not submitted

Section Two: Not submitted

Annual Internal Audit Report 2022 / 23: Yes

Certificate of Exemption: Not applicable

**Proper book-keeping** Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

*All were found to be in order. LGAs137 and VAT payments are tracked and identified within the year-end accounts.*

*The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.*

**Financial regulations** Standing Orders and Financial Regulations

Tenders

Appropriate payment controls including acting within the legal framework with reference to council minutes

Identifying VAT payments and reclamation

Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes

Reviewed: No record of being reviewed in the year of Audit.

Financial Regulations in place: Yes

Reviewed: No record of being reviewed in the year of Audit.

VAT reclaimed during the year: Yes

Registered: No

General Power of Competence: No

*There were no tenders during the year that exceeded the £25,000 Public Contract Regulations threshold.*

Contact details : 1 Hembling Terrace, Mill Lane, Campsea Ashe, Suffolk IP13 0PP

Tel: 07732 681125

Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy PILCM

Lynne Lodge Dip HE Local Policy

## Risk Assessment

Appropriate procedures in place for the activities of the council  
Compliance with Data Protection regulations

Risk Assessment document in place: Yes

Data Protection registration: Yes

### **Data Protection**

*The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.*

*Privacy Policy published: No – The Data Protection Statement on the website outlines how the council collects and uses the personal data of staff. The Privacy Policy should address what personal data the council processes and for what purposes in relation to the public.*

*Insurance was in place for the year of audit.*

*There was no evidence in the minutes that the Risk Assessment, including Internal Controls, has been reviewed during the year of audit.*

**Recommendation (1):** *To ensure the annual review of the Risk Assessment and Internal Controls is carried out during the year of audit.*

*The Council have good internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.*

**Fidelity Cover:** *The insurance policy does not have Fidelity C over within its schedule for the year of insurance.*

**Recommendation (2):** *To ensure the insurance policy includes Fidelity Cover in line with the recommended guidelines of year-end balances plus 50% of the precept.*

*The council adopted the Councillors Code of Conduct SALC 2020 at the meeting on 9<sup>th</sup> June 2022 (Ref: 10).*

## Transparency

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

Smaller Council: No

Website: [www.lavenham.onesuffolk.net](http://www.lavenham.onesuffolk.net)

*The Council is not subject to the requirements of the Transparency Code for smaller Councils. The Transparency Code for Councils with a turnover exceeding £200,000 is not covered as part of the Internal Audit.*

Under **The Accounts & Audit Regulations 2015 13(1a&b)** councils must publish on their website:

Statement of Accounts, External Audit report and Annual Governance statement.  
*2022 Annual Return, Section One Published – Yes*  
*2022 Annual Return, Section Two Published – Yes*  
*2022 Annual Return, Section Three Published – No*

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** a council is required to display AGAR's for the five years 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 on their website. The council has complied with this requirement.

Under **The Accounts & Audit Regulations 2015 15(2b)** councils must publish on their website:

Notice of period for the exercise of public rights  
*Published – Yes*

Period of Exercise of Public Rights

Start Date 1<sup>st</sup> July 2022      End Date 11<sup>th</sup> August 2022

## Budgetary controls

Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £ 87,433 (2022 / 2023) Date: 13<sup>th</sup> January 2022 (Ref: 6)

Precept: £110,100 (2023 / 2024) Date: 5<sup>th</sup> January 2023 (Ref: 11)

*Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.*

**Income controls**

Precept and other income, including credit control mechanisms

*All were found to be in order. Income controls were checked and income received and banked cross-referenced with the Cash Book and bank statements.*

*Burial fees were reviewed at a meeting on 2<sup>nd</sup> March 2023 (Ref: 10a).*

**Petty Cash**

Associated books and established system in place

*A satisfactory petty cash system is in place with supporting paperwork. A sample of receipts was examined from 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 and cross-referenced with vouchers and the cash book.*

**Payroll controls**

PAYE and NIC in place where necessary.  
Compliance with Inland Revenue procedures  
Records relating to contracts of employment

PAYE System in place: Yes – Seago & Stopps Payroll Solutions  
Employer PAYE Reference: 475/KA60482  
P60's issued: Yes

*The Council continue to operate RTI in accordance with HMRC regulations. Payroll is outsourced. All supporting paperwork is in place and a P60 has been produced as part of the year-end process. The Council has not joined the LGPS / NEST pension scheme.*

*It is noted that the Council undertook a review of salaries at meetings held on 7<sup>th</sup> April 2022 (Ref: 28c), 14<sup>th</sup> July 2022 (Ref: 15) and 1<sup>st</sup> December 2022 (Ref: 9e).*

**Asset control**

Inspection of asset register and checks on existence of assets  
Cross-checking on insurance cover

*A separate asset register is in place. Values are recorded at cost value. The total value of assets is recorded at £629,931.90. The figure in the asset register corresponds with the figure indicated for Section 2 Box 9 of the AGAR.*

typo  
£629,931.90

**Bank Reconciliation** Regularly completed and cash books reconcile with bank statements

*All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.*

*Reconciled Bank Balances as at 31<sup>st</sup> March 2023 were confirmed as:*

<i>Barclays Current</i>	<i>£ 1,971.91</i>
<i>Barclays Premium</i>	<i>£325,883.44</i>
<i>Petty Cash</i>	<i>£ 110.53</i>

*Agreed.*

**Reserves** General Reserves are reasonable for the activities of the Council  
Earmarked Reserves are identified

*The Council have adequate general reserves (£143,776.98) and have identified earmarked reserves in their year-end accounts.*

**Recommendation (3):** *The council should adopt a Reserves policy.*

**Year-end procedures** Appropriate accounting procedures are used and can be followed through from working papers to final documents  
Verifying sample payments and income  
Checking creditors and debtors where appropriate.

*End-of-year accounts are prepared on an Income & Expenditure basis. Creditors and Debtors are identified within the year-end accounts.*

**Recommendation (4):** *Council fixed assets should not be depreciated (see Joint Panel on Accountability and Governance - Practitioners Guide March 2022 s 5.64 and 5.65).*

**Sole Trustee** The Council has met its responsibilities as a trustee

*The Council is not a sole trustee.*

**Internal Audit Procedures**

*The Internal Audit was not undertaken for 2021 / 2022.*

**Recommendation (5):** *It is a requirement to have an Internal Audit as part of the AGAR process.*

*Heelis & Lodge were not appointed as Internal Auditor at a meeting held during the year of Audit.*

**Recommendation (6):** *It is a requirement to appoint the Internal Auditor and record the decision in the minutes of the meeting.*

## **External Audit**

*The Council formally approved the 2022 AGAR at a meeting of the full Council held on 23<sup>rd</sup> June 2022 (Ref: 45)*

*The External Auditor's report was considered at a meeting held on 2<sup>nd</sup> March 2023 (Ref: 10d). However the matters arising were not minuted.*

***Recommendation (7):*** *It is a requirement that when the External Auditor's report is reviewed at a meeting the minutes should record the issues raised and any actions to be taken.*

## **Additional Comments/Recommendations**

- The Annual Parish meeting was held on 5<sup>th</sup> May 2022. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for the quality of documentation presented in the Audit File.



**Dave Crimmin PSLCC**  
**Heelis & Lodge**  
5<sup>th</sup> May 2023

Contact details : 1 Hembling Terrace, Mill Lane, Campsea Ashe, Suffolk IP13 0PP  
Tel: 07732 681125  
Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy PILCM  
Lynne Lodge Dip HE Local Policy

# Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

LAVENHAM 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 2023, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.		✓	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

and recorded as minute reference:

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

Chairman

Clerk

*lavenham.one.suffolk.net.*



# LAVENHAM PARISH COUNCIL

The Parish Office  
Church Street  
Lavenham  
Sudbury  
Suffolk  
CO10 9QT

Andrew Smith  
Clerk to the Council

Telephone: 01787 247041  
Email: [lavenhampc@yahoo.co.uk](mailto:lavenhampc@yahoo.co.uk)

1 June 2023

PKF Littlejohn LLP (Ref: SBA Team)  
15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

Dear Sirs,

- 1) Risk Management. The authority did not review its Risk Assessment in the year ended 31 March 2023. A thorough review of the Risks faced by the Council and the required mitigations was carried out in June 2020 but this was not refreshed until April 2023. At the Council meeting on April 27 2023 the updated Risk Register was presented to Council and approved. The Risk Register will, in future, be reviewed each year.
- 2) Publication of the 2021/22 AGAR. The 2022 Annual Return Section 3 (External Auditors Report) was not published as required. It was however tabled at the April 6<sup>th</sup> 2023 meeting of the Council with assurances given to Council that the error will not be repeated.
- 3) As the External Auditor is aware an Internal Auditor was not appointed with respect to 2021/22. This was discussed at the April 6<sup>th</sup> 2023 meeting of the Council with assurances given to Council that the error will not be repeated. Internal Auditors were appointed for 2022/23, they have been reported and their report was tabled to Council at its June 1 2023 meeting.
- 4) The 2022/23 Section 2 of the AGAR has been prepared, as required, on an Income and Expenditure basis with the 2021/22 numbers, as required restated. A reconciliation of all restatements is attached as Appendix A.

Andrew Smith  
Clerk to Lavenham Parish Council

# Section 2 – Accounting Statements 2022/23 for

LAVENHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	RESTATED 30,760	RESTATED 104,780	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	78,967	87,433	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	RESTATED 578,743	155,324	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	11,150	21,323	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	7,519	7,520	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	565,021	133,873	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	RESTATED 104,780	184,182	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	228,142	327,965	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	RESTATED 577,933	649,932	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	84,936	78,743	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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**

Date

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

as recorded in minute reference:

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

## Appendix A:

### Restatement Notes:

General: We have moved to an Income and Expenditure basis in 22/23

A) Restatement is inclusion of Debtors at 31 March 2021 of £27,668 and Creditors of £138,072.

B) Adjustment is £12,958 being decrease in Debtors in 21/22.

C) Sum of A and B

D) Omission of assets purchased in late 21/22 from Asset Register at 31 Mar 22.

	2022 Filed	2022 Restated	Restatement	Note	2023
1 Balances bf	141,164	30,760	110,404	A	104,780
2 Precept	78,967	78,967	0		87,433
3 Cash Receipts excl precept	591,701	578,743	12,958	B	155,324
4 Staff Costs	11,150	11,150	0		21,323
5 Loan Repayments	7,519	7,519	0		7,520
6 Other Payments	565,021	565,021	0		133,873
7 Balances cf	228,142	104,780	123,362	C	184,821
8 Total Cash	228,143	228,143	0		327,965
9 Total Fixed Assets	293,575	577,933	-284,358	D	649,932
10 Borrowings	84,938	84,938	0		78,745

## Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 7 of the AGAR – “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that un-presented cheques should be entered as negative figures.

Name of smaller authority: Lavenham Parish Council

County area (local councils and parish meetings only): Suffolk

### Financial year ending 31 March 2023

Prepared by (Name and Role): Andrew Smith Clerk/RFO

Date: 04/04/2023

	£	£
<b>Balance per bank statements as at 31/3/23</b>		
Community	1,971.91	
Business Premium	325,883.44	
account 3		
account 4		
[add more accounts if necessary] account 5		
account 6		
account 7		
account 8		327,855.35
Petty cash float (if applicable)		110.00
Less: any un-presented cheques as at 31/3/23 <b>(enter these as negative numbers)</b>		
item 1		
item 2		
item 3		
item 4		
[add more lines if necessary] item 5		
item 6		
item 7		
item 8		0.00
Add: any un-banked cash as at 31/3/23		0.00
<b>Net balances as at 31/3/23 (Box 8)</b>		<b>327,965.35</b>



## Transactions

### COMMUNITY

20-83-50 00567094

Available balance	£1,813.31
Last night's balance	£1,971.91
Overdraft limit	£0.00

Showing 28 transactions between 13/03/2023 and 03/04/2023 from 13/03/2023 to 01/04/2023

Date	Description	Money in	Money out	Balance
03/04/2023	Bill Payment RICHARD DUCHESNE SI1421 BBP		-£264.00	£1,814.31
03/04/2023	Counter Credit CHARITIES TRUST CP14679 BGC	£106.40		£2,078.31
30/03/2023	Cash Withdrawal POST OFFICE 40650 30MAR 13.45 ATM	£120.00 ✓		£1,971.91
30/03/2023	Debit AO RETAIL LIMITED ON 29 MAR BDC		-£176.10 ✓	£1,851.91
30/03/2023	Direct Debit GOCARDLESS CORNERSTONEM-HNTFP DD R		-£43.08 ✓	£2,028.01
29/03/2023	Bill Payment KARL HOBBS 5327 BBP		-£1,150.00 ✓	£2,071.09
29/03/2023	Bill Payment LAVENHAM COMMUNITY JUBILEE BBP <i>Coronation</i>		-£1,500.00 ✓	£3,221.09
29/03/2023	Bill Payment SUFFOLK COUNTY COU 9529186 BBP		-£4,928.28 ✓	£4,721.09
28/03/2023	Debit VIKING OFFICE UK L ON 27 MAR BDC		-£363.62 ✓	£9,649.37
	Cheque			

## Transactions

**Business Premium ME** **20-83-50 20567116**

Available balance	£325,883.44
Last night's balance	£325,883.44
Overdraft limit	n/a

Showing 6 transactions between **03/03/2023** and **27/03/2023** from 02/03/2023 to 01/04/2023

Date	Description	Money in	Money out	Balance
27/03/2023	Funds Transfer 208350 00567094 INVOICES FT		-£2,000.00	£325,883.44
27/03/2023	Funds Transfer 208350 00567094 FT 208350 00567094 FT		-£5,000.00	£327,883.44
20/03/2023	Counter Credit BABERGH GEN PAYMTS BABERGH DC BGC	£2,593.50		£332,883.44
17/03/2023	Counter Credit HMRC VTR XSV126000100262 BGC	£1,338.31		£330,289.94
06/03/2023	Credit Payment INTEREST PAID GROSS FOR PERIOD 5DEC/ 5MAR	£421.31		£328,951.63
03/03/2023	Funds Transfer 208350 00567094 INVOICES FT		-£7,000.00	£328,530.32

### Need to view older transactions?

If you have registered for online statements, then follow the link to view them  
 If you don't have online statements, then statements may still be visible in Barclays Cloud It  
 If you can't find the relevant statement/transactions online, you can order a copy statement

Barclays Bank UK PLC. Authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority (Financial Services Register number: 759676). Barclays Bank UK PLC adheres to The Standards of Lending Practice which is monitored and enforced by The Lending Standards Board. Further details can be found at [www.lendingstandardsboard.org.uk](http://www.lendingstandardsboard.org.uk).

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## Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Lavenham Parish Council

County area (local councils and parish meetings only):

Suffolk

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
<b>Box 7: Balances carried forward</b>		<b>184,821.47</b>
Deduct: Debtors (enter these as negative numbers)		
Accrued Income	(404.27)	
VAT Refunds	(1,585.76)	
	3	
	(1,990.03)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
	1	
	2	
	-	
<b>Total deductions</b>		<b>(1,990.03)</b>
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Accruals	9,726.01	
Trade Creditors	135,407.90	
	145,133.91	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
	1	
	2	
	-	
<b>Total additions</b>		<b>145,133.91</b>
<b>Box 8: Total cash and short term investments</b>		<b><u>327,965.35</u></b>

## Explanation of variances – pro forma

Name of smaller authority: [REDACTED]  
 County area (local councils and parish meetings only): [REDACTED]

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant.

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	285,131	141,164					
2 Precept or Rates and Levies	80,000	78,967	-1,033	1.29%	NO		
3 Total Other Receipts	113,569	591,701	478,132	421.01%	YES		
4 Staff Costs	11,897	11,150	-817	6.83%	NO		
5 Loan Interest/Capital Repayment	7,519	7,519	0	0.00%	NO		
6 All Other Payments	268,050	565,021	296,971	110.79%	YES		
7 Balances Carried Forward	141,164	228,142				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	141,164	228,142				EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
9 Total Fixed Assets plus Other Long Term Investments and	261,187	283,575	32,388	12.40%	NO		
10 Total Borrowings	91,035	84,938	-6,097	6.70%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
<b>Earmarked reserves:</b>			
Ballot Fund	4,800		
Public Realm	5,000		
Number 2 Lady St	3,000		
NCIL	47,387		
Maintenanace Fund	27,082		
Neighbour Hood Plan	4,174		
Various Minor Funds	6,265		
		97,708	
<b>General reserve</b>	87,114		
		87,114	
<b>Total reserves (must agree to Box 7)</b>			<b>184,821</b>

# CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Lavenham Parish Council**

County Area (local councils and parish meetings only): **Suffolk**

**On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:**

Commencing on 5 June 2023

and ending on 14 July 2023

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2023 (i.e. Monday 3 July – Friday 14 July).

We have suggested the following dates: Monday 5 June – Friday 14 July 2023. The latest possible dates that comply with the statutory requirements are Monday 3 July – Friday 11 August 2023.)

Signed: \_\_\_\_\_

*AQSmil*

Role: \_\_\_\_\_

*CLARK RFO*

**This form is only for use by smaller authorities subject to a review:**

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.