

The Internal Auditor for the 2021/22 Accounts did suggest that as bank charges are being applied to the HSBC Account an alternative bank account should be sought. I commented when preparing the Internal Audit Report for 2022/23 that this did not appear to have been carried out. As part of my Internal Audit Report for 2022/23 I suggested that there are accounts available at other banks who do not apply bank charges. However, having had experience of attempting to open a bank account for another parish which did not carry bank charges now appears to be impossible. I therefore accept that this Parish Council do incur bank charges which amounted to £77.20 for the 2023/24 financial year.

The Internal Auditor for the 2021/22 also commented that the year end balance of £3,038 was low. This was addressed and the year end balance at the end of the 2022/23 financial year totalled £5,398. I note that the year end bank balance for 2023/24 amounts to £5,777 and gives an increase in reserves of £2,739 when compared to the reserve held at the end of 2022. The reserve now held appears to be adequate.

Salaries to employees and allowances to members were paid in accordance with the Authority's approvals and PAYE and NI requirements were properly applied?

All salary and PAYE contributions are calculated by an external payroll provider. Salary slips were checked and found to be accurate as was the figures shown on the P60. Tax and NHI has been properly deducted. All payments have been approved by the Council and tax due paid to HMRC.

Asset and investment registers were complete and accurate and properly maintained?

The Asset Register was found to be accurate and the sum of £6,669 was the same value as the Asset Register total shown on the 2022/23 AGAR. No additions have been applied during 2023/24

The Council does not hold any investments and an Investment Register is not required.

The asset register was reviewed and adopted at the meeting on 13th February 2024.

Periodic Bank account reconciliations were properly carried out during the year?

There is evidence in the Minutes that bank reconciliation are carried out and presented to the Council at each meeting. There is evidence that the bank reconciliation are signed by a Councillor.

I also carried out a year end bank reconciliation and it was found to be correct.

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 adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded?