

Present: Cllrs Bell, Chambers, Lankester, Legg, Lowther, Rogers, St Joseph

In the Chair: Cllr Plater

Clerk: Michelle Curtis

Also Present: District Councillors Stephens
Remotely via Zoom
District Councillor Thompson
One member of the public

1. Apologies for Absence

There were apologies for absence from Cllrs Clare and Hawes.

There were also apologies of absence from County Councillor Durham.

2. Declarations of Interest

Cllr St Joseph declared interests as follows:

- Personal interest in respect of agenda item 14 as he has a business relationship with the Landowner.

The Chairman declared interests as follows:

- Personal and prejudicial interest regarding agenda item 8.1, planning applications FUL/MAL/21/00344 and LBC/MAL/21/00345, as he has a personal relationship with the applicant and his Company Plater Claibourne occupies one of the sail lofts.

3. Public Forum

There were no comments from the member of the public.

4. County Councillors and District Councillors

District Councillor Thompson reported:

- She had 'called in' the planning application for the Bus Depot, 62 New Road.

District Council Stephens reported:

- The makeup of Maldon District Council (MDC) is as follows:
15 x Independent
10 x Conservative
4 x Democratic Alliance
2 x Non-aligned

Leader of the Council – Cllr Wendy Stamp

Chairman of the Council – Cllr Mark Heard

5. Minutes of the Meetings held on 11th May 2021

Resolved: the Minutes of the Parish Council Meeting held on 11th May 2021 be approved as a true and accurate record of the meeting subject to a minor amendment. Proposed Cllr St Joseph, seconded Cllr Lowther. Unanimously agreed.

The Chairman signed the Minutes.

6. Finance

6.1 Monthly Financial Report

The Financial Report as of the 31st May 2021 (Appendix A) was presented to the Council.

Councillors received the following monthly financial reports:

Bank Reconciliation – The closing balance of £109,375.59

Expenditure to date – Budget £98,554 - Actual to date £10,418

Income to date – Budget £98,554 (including Precept £89,902) – Actual to date £45,927

Earmarked Funds – Closing Balance £32,373.88 – Net movement - £17,793.33

The Clerk reported:

- £44,951 received from Maldon District Council for the first instalment of the precept.
- £2,572.36 received from the HMRC for the VAT recovered between January and March 2021.

Resolved: to approve the Financial Report. Unanimously agreed.

The Chairman will sign the Reports.

6.2 Payments

The items for payment totalling £5,737.28 were presented for approval (Appendix B).

Resolved: to approve payments and make online payments.

7. Internal Audit

7.1 Internal Auditors Report

Councillors received the report (Appendix C), and recommendations by the Internal Auditor, and comments are as follows:

1. Year-end Timetable

The Council were happy to continue with the year-end timetable (as per 2020/21) to allow time for the final days internal audit before the accounts are submitted to the Council for approval.

2. Training

The Council were happy for the Clerk to attend training, once available, with the accounting system providers regarding the year-end process.

3. Assets

Assets to be reviewed by the Finance Committee before March 2022 in line with new requirements.

Overall the Council were very pleased with the report's contents and thanked the Parish Clerk for her hard work over the last financial year.

7.2 Effectiveness of Internal Audit

Councillors reviewed the Effectiveness of Internal Audit as prescribed in the 'Governance and Accountability' manual. (Appendix D).

8. Planning

8.1 Planning Applications

Application No: HOUSE/MAL/21/00458

Proposal: Demolish existing conservatory, garage and outbuildings. New single storey rear extensions and alter front boundary wall.

Location: 3 Station Road Tollesbury

Resolved: to recommend approval of this application. Unanimously agreed.

Application No: TCA/MAL/21/00519

Proposal: T1 Sycamore - Fell.

Location: 6 West Street Tollesbury

Resolved: to recommend approval of this application. Unanimously agreed.

In accordance with the declaration disclosed, the Chairman left the meeting.

Cllr Lowther, Vice-Chairman, took the Chair.

Application No/s: FUL/MAL/21/00344/FUL and LBC/MAL/21/00345
PP-09693922

Proposal: Creation of office space within existing roof space with new internal staircase at first floor (Sail Loft A). Creation of new office space in roof space and replacement stairs to rear (Sail Loft B) and Replacement of external fire escape stair (Sail Loft D)

Location: The Sail Lofts Woodrolfe Road Tollesbury

Resolved: to recommend approval of this application. Unanimously agreed.

The Chairman returned to the meeting.

Application No: FUL/MAL/21/00562 PP-09861774

Proposal: Proposed erection of 1No. four bedroom detached dwelling and detached garage building with workshop above

Location: New Dwelling On Land Between Little Woodrolfe And Woodrolfe Farm Woodrolfe Farm Lane Tollesbury

Resolved: to recommend approval of this application subject to the windows on the west elevation being obscured glass. Unanimously agreed.

8.2 Applications Withdrawn

The applicant had withdrawn the following planning application:

Application No: OUT/MAL/21/00029

Proposal: Construction of detached three bedroom bungalow

Location: Land Adjacent To 31 Woodrolfe Road

8.3 Planning Appeals – None received

8.4 Planning Decisions

HOUSE/MAL/21/00127 – 1 Thurstable Road – Refused
HOUSE/MAL/21/00309 – 4 Wycke Lane – Approved
HOUSE/MAL/20/00991 – 29 East Street – Approved
HOUSE/MAL/21/00268 – 60 Station Road – Approved

8.5 Planning Appeal Decisions – None received

8.6 Tree Preservation Orders for information – None received

9. Recreation Ground

9.1 Verbal Update from the Recreation Ground Committee

Cllr Lowther reported that a Recreation Ground Committee meeting was scheduled for 8th June 2021.

A resident had reported that day that the toddler swing had broken.

Action: Cllrs Lowther and St Joseph to remove the seat.

9.2 Monthly Inspection Report

The Monthly Inspection Report dated 31/05/2021 was received. There were no new issues to report.

10. Environment & Amenity (Allotments, Burial Ground, Hasler Green, Woodrolfe Green, Streetlights, Dog/Litter Bins, Highways, Footpaths)

10.1 Verbal Update from the Environment and Amenity Committee

The Chairman reported that he and the Clerk had attended an online meeting with Essex County Council (ECC) representatives to discuss the streetlights. There has been an outstanding issue with ECC regarding the streetlight on the corner of East Street/New Road. After maintaining this light for many years, ECC is now saying that the light is not their responsibility but the Parish Councils.

The Chairman advised that there are some variances of understanding with the ownership of streetlights. The Clerk has submitted a list of lights that are the Parish Council's responsibility to enable ECC to compare. The Clerk requested a copy of the list provided to ECC by MDC when the lights were transferred. ECC advised that they do not have a copy of the list.

A further meeting will be arranged once ECC has carried out their comparison.

11. Woodrolfe Hard

11.1 Verbal Update from the Woodrolfe Hard Committee

Cllr St Joseph reported that the stone laid at the Hard had been a success, and when the Committee meet on 8th July 2021, discussions will be held to discuss laying more stone at the Hard.

12. Woodup Pool

12.1 Verbal Update from the Woodup Pool Committee

Cllr Lowther reported that it is still planned to open the pool to the public on 26th June 2021, but this will be subject to government guidelines regarding the easing of Covid restrictions.

The works to the sluice gate and flap have been completed but not signed off.

Action: Clerk to arrange an onsite meeting with Ben Parmenter and Gamart Engineering.

13. The Crown Estate

The letter from the Crown Estate dated 12th May 2021 regarding the lease to the Tollesbury Fairways Committee was received and noted.

It was agreed to defer discussing the item until the next Parish Council Meeting after the Chairman had discussed this further with Ben Parmenter, Secretary of the Fairways Committee.

14. Re-routing of Footpath

The Chairman reported that Cllr Lowther, the Parish Clerk and himself, had met the Landowner to discuss the re-routing of footpaths 8 and 21 at Bohuns Hall Farm.

A majority of Councillors were not opposed to the proposal but required clarification on some issues.

Action: Clerk to arrange a further meeting with the Landowner.

15. Queen's Green Canopy

Councillors considered the Queen's Canopy Project.

Action: Clerk to forward the information to Phil Manning, Tollesbury Climate Crisis Partnership, for consideration by the group.

16. Tollesbury Cemetery

The letter regarding an incident at Tollesbury Cemetery on 8th May 2021 was received and noted.

The Clerk reported that such an incident had not happened before during her time with the Parish Council. The Contractor was disappointed with what had happened and offered all he could to rectify the matter on the day.

Action: Clerk to respond to the complainant to apologise for the incident and to advise that additional measures have been put in place to ensure such an incident does not happen in the future.

17. Police/Community Protection Officers (CPOs)

17.1 Police

The Police Reports (confidential) were received and noted.

17.2 CPO Report for May 2021

The report for May was not received from Maldon District Council. To be deferred to the next meeting.

18. Administration

Waterworks Road – The Clerk reported that some residents had raised the issue regarding the condition of Waterworks Road at the recent Annual Assembly. District Councillor Stephens agreed to deal with the residents directly regarding this issue.

Cllr Stephens had contacted Cllr Durham, who advised that Waterworks Road is classed as a 'Private Street', a non-maintainable public highway. This means that access has to be maintained, and it is not possible to restrict through traffic. The technical description is as follows:

'Private Street where the way is considered to be a highway, i.e. a way over which the public have rights of passage with or without vehicles'.

Cllr Durham advised there is no possibility of getting the status of the road changed, and as it is a public right of way, it can't be obstructed. Given that it is private and therefore not part of the ECC assets, they cannot take any action.

Cllr Stephens advised that she had spoken to most of the residents in Waterworks Road and has agreed to contact the Citizens Advice Bureau to see if they can give some guidance.

Cllr Rogers suggested that the residents researched diverting satellite navigation systems, as most systems send you via Waterworks Road to access Thurstable Road.

Zoom – The Clerk advised that the Zoom subscription was due to end that month.
Resolved: to renew the subscription for a further year.

19. Community Concerns – Information Exchange/Next Agenda Items

Councillors had no issues to report.

20. Dates of the Next Meetings

Tuesday 8th June 2021 – Recreation Ground Committee - 7.30 pm

Tuesday 15th June 2021 – Woodup Pool Committee - 7.30 pm

Tuesday 6th July 2021 – Full Council Meeting - 7.30 pm

Thursday 8th July 2021 – Woodrolfe Hard Committee - 7.30 pm

Tuesday 20th July 2021 – Full Council Meeting – PLANNING ONLY – 7.30 pm

Tuesday 20th July 2021 – Environment and Amenity Committee - Following the Full Council Meeting.

The Chairman closed the meeting at 10.10 pm.

Signed.....

Date

Date: 01/06/2021

Tollesbury Parish Council Current Year

Page 1

Time: 05:09

**Bank Reconciliation Statement as at 31/05/2021
for Cashbook 1 - Tollesbury Bank Accounts**

User: MICHELLE

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Account 1	31/05/2021		64,051.04
Deposit Account	31/05/2021		497.12
P/Sector Reserve	31/03/2021		0.00
Coop Current Account 2	31/05/2021		4,875.57
Petty Cash	31/05/2021		13.33
Unity Current Account	31/05/2021		39,938.53
			0.00
			<u>109,375.59</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			109,375.59
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			109,375.59
		Balance per Cash Book is :-	109,375.59
		Difference Excluding Adjustments is :-	0.00
<u>Adjustments to Reconciliation</u>			
19/09/2017 ONLINE Colin Elmer		0.00	
19/09/2017 ONLINE Colin Elmer		0.00	
18/04/2019 D/C Morrisons		0.00	
			<u>0.00</u>
		Unreconciled Difference is :-	<u>0.00</u>

<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320 EMR Amenities	2,328.41	5,000.95	7,329.36
321 EMR Cemetery	-499.05	499.05	0.00
322 EMR Recreation Ground	4,502.13	4,000.00	8,502.13
323 EMR Unallocated	1,101.31	383.33	1,484.64
324 EMR Woodup Pool	-1,842.26	4,000.00	2,157.74
325 EMR Pavilion Project	0.00		0.00
326 EMR Pavilion	0.00		0.00
327 EMR Neighbourhood Plan	3,358.19	250.00	3,608.19
328 EMR Fencing Project	0.00		0.00
329 EMR Woodrolfe Hard	4,660.82	1,000.00	5,660.82
330 EMR Streetlighting	496.00		496.00
331 EMR Woodup Pool Project	0.00		0.00
332 EMR Play Equipment Project	0.00		0.00
333 Tollesbury Harbour Project	250.00		250.00
334 EMR Website	225.00	2,660.00	2,885.00
	<u>14,580.55</u>	<u>17,793.33</u>	<u>32,373.88</u>

Detailed Income & Expenditure by Budget Heading 31/05/2021

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Wages</u>							
Wages :- Indirect Expenditure	5,553	40,008	34,455	0	34,455	13.9%	0
Net Expenditure	(5,553)	(40,008)	(34,455)				
<u>110 Administration</u>							
1076 Precept	44,951	89,902	44,951			50.0%	
1080 Bank Interest Received	0	2	2			0.0%	
Administration :- Income	44,951	89,904	44,953			50.0%	0
4100 Audit Fees	0	700	700		700	0.0%	
4110 Bank Charges	0	100	100		100	0.0%	
4120 Insurance	0	2,650	2,650		2,650	0.0%	
4130 Miscellaneous	7	500	493		493	1.5%	
4140 Office Allowance	130	780	650		650	16.7%	
4150 Photocopier	79	900	821		821	8.8%	
4160 Postage	0	40	40		40	0.0%	
4170 Stationery	9	60	51		51	15.3%	
4180 Subscriptions	857	1,425	568		568	60.2%	
4190 Telephone	89	600	511		511	14.9%	
4200 Training	0	130	130		130	0.0%	
4210 Website	400	1,025	625		625	39.0%	
Administration :- Indirect Expenditure	1,573	8,910	7,337	0	7,337	17.6%	0
Net Income over Expenditure	43,378	80,994	37,616				
<u>120 Amenities</u>							
1100 Allotments Income	0	1,000	1,000			0.0%	
Amenities :- Income	0	1,000	1,000			0.0%	0
4130 Miscellaneous	98	700	602		602	14.0%	
4250 Allotments	197	500	303		303	39.5%	
4260 Hasler Green	30	360	330		330	8.3%	
4270 Rangers	0	1,260	1,260		1,260	0.0%	
4280 Woodrolfe Green	50	600	550		550	8.3%	
Amenities :- Indirect Expenditure	375	3,420	3,045	0	3,045	11.0%	0
Net Income over Expenditure	(375)	(2,420)	(2,045)				

Detailed Income & Expenditure by Budget Heading 31/05/2021

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>130 Cemetery</u>							
1110 Fees	810	5,000	4,191			16.2%	
Cemetery :- Income	<u>810</u>	<u>5,000</u>	<u>4,191</u>			16.2%	0
4130 Miscellaneous	0	100	100		100	0.0%	
4310 Contract	542	6,500	5,958		5,958	8.3%	
4330 Water/Sewage Rate	71	120	49		49	59.3%	
4340 Rates	61	0	(61)		(61)	0.0%	
Cemetery :- Indirect Expenditure	<u>674</u>	<u>6,720</u>	<u>6,046</u>	0	6,046	10.0%	0
Net Income over Expenditure	<u>136</u>	<u>(1,720)</u>	<u>(1,856)</u>				
<u>140 Pavilion</u>							
1120 Hire Charge	0	50	50			0.0%	
Pavilion :- Income	<u>0</u>	<u>50</u>	<u>50</u>			0.0%	0
4330 Water/Sewage Rate	91	250	159		159	36.2%	
4400 Cleaning Items	0	50	50		50	0.0%	
4410 Electricity	83	300	217		217	27.7%	
4420 Maintenance	0	150	150		150	0.0%	
Pavilion :- Indirect Expenditure	<u>174</u>	<u>750</u>	<u>576</u>	0	576	23.1%	0
Net Income over Expenditure	<u>(174)</u>	<u>(700)</u>	<u>(526)</u>				
<u>150 Projects</u>							
4500 Amenities	0	5,500	5,500		5,500	0.0%	
4530 Recreation Ground	0	4,000	4,000		4,000	0.0%	
4540 Woodup Pool	0	2,000	2,000		2,000	0.0%	300
4560 Neighbourhood Plan	0	250	250		250	0.0%	
4590 Woodrolfe Hard	0	1,000	1,000		1,000	0.0%	
4610 Unallocated Sum	0	400	400		400	0.0%	17
4640 Website	0	2,660	2,660		2,660	0.0%	
Projects :- Indirect Expenditure	<u>0</u>	<u>15,810</u>	<u>15,810</u>	0	15,810	0.0%	317
Net Expenditure	<u>0</u>	<u>(15,810)</u>	<u>(15,810)</u>				
6000 plus Transfer from EMR	17						
6001 less Transfer to EMR	300						
Movement to/(from) Gen Reserve	<u>(283)</u>						

Detailed Income & Expenditure by Budget Heading 31/05/2021

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>160 Rec Ground</u>							
1130 Pitch Fees	0	1,800	1,800			0.0%	
Rec Ground :- Income	<u>0</u>	<u>1,800</u>	<u>1,800</u>			<u>0.0%</u>	<u>0</u>
4310 Contract	688	8,355	7,667		7,667	8.2%	
4420 Maintenance	118	2,200	2,082		2,082	5.4%	
4710 Pitch	0	500	500		500	0.0%	
Rec Ground :- Indirect Expenditure	<u>806</u>	<u>11,055</u>	<u>10,249</u>	<u>0</u>	<u>10,249</u>	<u>7.3%</u>	<u>0</u>
Net Income over Expenditure	<u>(806)</u>	<u>(9,255)</u>	<u>(8,449)</u>				
<u>170 Street Clean</u>							
4310 Contract	417	4,800	4,383		4,383	8.7%	
Street Clean :- Indirect Expenditure	<u>417</u>	<u>4,800</u>	<u>4,383</u>	<u>0</u>	<u>4,383</u>	<u>8.7%</u>	<u>0</u>
Net Expenditure	<u>(417)</u>	<u>(4,800)</u>	<u>(4,383)</u>				
<u>180 Street Light</u>							
4410 Electricity	154	1,000	846		846	15.4%	
4420 Maintenance	113	700	587		587	16.2%	
Street Light :- Indirect Expenditure	<u>267</u>	<u>1,700</u>	<u>1,433</u>	<u>0</u>	<u>1,433</u>	<u>15.7%</u>	<u>0</u>
Net Expenditure	<u>(267)</u>	<u>(1,700)</u>	<u>(1,433)</u>				
<u>190 Woodrolfe Hard</u>							
1110 Fees	167	800	633			20.8%	
Woodrolfe Hard :- Income	<u>167</u>	<u>800</u>	<u>633</u>			<u>20.8%</u>	<u>0</u>
4130 Miscellaneous	140	350	210		210	40.0%	
4730 Rent	0	431	431		431	0.0%	
Woodrolfe Hard :- Indirect Expenditure	<u>140</u>	<u>781</u>	<u>641</u>	<u>0</u>	<u>641</u>	<u>17.9%</u>	<u>0</u>
Net Income over Expenditure	<u>27</u>	<u>19</u>	<u>(8)</u>				
<u>200 Woodup</u>							
4190 Telephone	0	480	480		480	0.0%	
4270 Rangers	0	400	400		400	0.0%	
4310 Contract	20	240	220		220	8.3%	
4420 Maintenance	0	750	750		750	0.0%	
4700 Toilet	0	1,100	1,100		1,100	0.0%	
4760 Litter Collection	0	350	350		350	0.0%	
Woodup :- Indirect Expenditure	<u>20</u>	<u>3,320</u>	<u>3,300</u>	<u>0</u>	<u>3,300</u>	<u>0.6%</u>	<u>0</u>
Net Expenditure	<u>(20)</u>	<u>(3,320)</u>	<u>(3,300)</u>				

Detailed Income & Expenditure by Budget Heading 31/05/2021

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>210</u> <u>S137 Expenditure</u>							
4800 Donations	0	600	600		600	0.0%	
S137 Expenditure :- Indirect Expenditure	<u>0</u>	<u>600</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>(600)</u>	<u>(600)</u>				
<u>220</u> <u>Other</u>							
4850 Agency Services	420	500	80		80	84.0%	
4860 Advertising	0	180	180		180	0.0%	
Other :- Indirect Expenditure	<u>420</u>	<u>680</u>	<u>260</u>	<u>0</u>	<u>260</u>	<u>61.8%</u>	<u>0</u>
Net Expenditure	<u>(420)</u>	<u>(680)</u>	<u>(260)</u>				
Grand Totals:- Income	45,927	98,554	52,627			46.6%	
Expenditure	10,418	98,554	88,136	0	88,136	10.6%	
Net Income over Expenditure	<u>35,509</u>	<u>0</u>	<u>(35,509)</u>				
plus Transfer from EMR	17						
less Transfer to EMR	300						
Movement to/(from) Gen Reserve	<u>35,226</u>						

**TOLLESBURY PARISH COUNCIL
PAYMENTS FOR APPROVAL**

June 2021

Date	Cheque No.	Payee	Invoice No/Ref	Expenditure Detail	Amount
CO-OPERATIVE BANK - CURRENT ACCOUNT					
17.05.21	D/D	Bulb		Electricity Supply - Pavilion	£43.61
28.05.21	D/D	Utility Warehouse	167451029	Parish Phone	£53.18
01.06.21	D/D	Maldon District Council		Non-Domestic Rates - Cemetery	£30.00
15.06.21	D/D	A & J Lighting Solutions	35224	Monthly maintenance	£67.92
CO-OPERATIVE ACCOUNT - ACCOUNT No. 2					
17.05.21	D/C	Glasdon		Bin Liner - Froggo Bin	£70.80
17.05.21	D/C	The Sign Shed		Signs - Rec Gnd - Keep Gate Closed	£52.02
17.05.21	D/C	Adobe		Adobe Monthly Subscripton	£12.64
17.05.21	D/C	Tesco		Stationery	£11.00
01.06.21	D/C	Cants of Colchester		Rose Tree	£37.05
UNITY TRUST BANK - CURRENT ACCOUNT					
15.06.21		Wages	Wages	Staff Wages	£2,169.50
	Online	Essex Pension Fund		Employee and Employer Contributions - June	£720.14
	Online	D W Maintenance	2002	Cemetery Contract	£541.66
			2003	Grounds Maintenance	£787.92
	Online	S Curtis	Inv 6	Litter Contract	£1,329.58
	Online	Viking Skips	0796	Civic Amenity Skip	£416.66
	Online	Maurice Howard	1604	Civic Amenity Skip	£168.00
	Online	Maurice Howard	1604	Internal Audit 2020/21	£300.00
	Online	Rialtas Business Solutions	SM23720	Accounting Software Annual Licence	£148.80
TOTAL					£5,630.90

Payment Breakdown	
Tollesbury Current Account	£194.71
Tollesbury A/c No. 2 Debit Card	£183.51
Unity Trust Bank	£5,252.68
TOTAL	£5,630.90

TOLLESBURY PARISH COUNCIL

INTERNAL AUDIT REPORT 2020 / 2021

**M Howard (F.C.P.F.A.)
Internal Auditor
May 2021**

CONFIDENTIAL

Introduction

I have now completed my audit for 2020/2021 using the agreed schedule of works as the basis of my review. I discussed the agreed schedule of works with the RFO and no changes were requested.

I would again like to take this opportunity to express my appreciation to Mrs. Curtis for her assistance and for the straight forward and helpful way with which she presented the Council's procedures and records.

Findings

A summary of my findings and details of the extent of my review can be found in Appendix A. The findings I would highlight are detailed below:

1. In 2017/18 the Council decided it would transfer its accounting records to a new computerised accounting system, provided by RBS, which is fully supported and can use the Council's current hardware and system software.

The RBS computerised accounting system was, after some teething problems, successfully implemented during 2017/18. This accounting system and the computerised payroll system were successfully operated by the Council during 2020/21. The system is reconciled with the bank accounts monthly, the quarterly VAT claims and the computerised payroll system. During 2020/21 I was able to check to my satisfaction each of these reconciliations.

The RBS system plus bespoke excel spread sheet reports are used to produce budgetary control reports which enable the Council to identify any significant variations from its approved budget.

The systems also provide the base for the Council's financial year end arrangements and the year-end accounts including Section 2 of the Annual Return or AGAR.

The Council are to be provided with the accounts prepared by the system for approval on the 11th May 2021.

In my opinion it was unfortunate that the training arranged with RBS regarding year-end processes had to be cancelled, because of the COVID 19 emergency. This would have shown up where any changes could, if necessary, be made.

2. During the year the Council's reserves have increased from £69,416 to £74,374 the monies for which are all held at the Co-op bank except for £14,809 held at the Unity Trust Bank.

Earmarked reserves have reduced from £22,079 to £14,496 whereas unallocated reserves have increased from £47,337 to £59,794.

This appears to comply with the Council's Reserves Policy.

3. I have confirmed that during 2020/21, PAYE and NI requirements were properly applied.
4. I have agreed with the Clerk the figures to be included in Section 2 of the 2021 Annual Return. She has also provided me with a copy of the explanations of significant variances with the previous year required by the external auditor.
5. External Audit guidance has changed again regarding how Local Councils should value their assets. This does not require any changes for this year but there may be advantages in reviewing the Council's arrangements before March 2022.
6. I am now required by the external auditor to ensure that the Council complied in 2019/20 on its website with the AGAR publication requirements and the notification to the electors of their rights to inspect the Council's Accounts. I have visited and can confirm that this is the case.

Recommendations

With reference to the above findings I recommend that the Council review:-

- 1 Using the same year-end timetable next year so as to allow time for the final days internal audit before the accounts are submitted to the Council for approval.
- 2 Taking advantage of any training that can be arranged, with the accounting system providers, regarding the year end process.
- 3 Its valuation of assets as per the changes in external audit guidance before March 2022

Opinion

Since her appointment Mrs. Curtis has been very good at managing and maintaining the Council's financial systems and records. I have found after checking of the data held on the computerised accounting system that it is correct and consistent with budget reports, the data held by the bank, the payroll system and that included on VAT returns.

During 2020/21, Mrs Curtis, with the Council's support, has continued to strive to improve the Council's Procedures and Financial Management including the operation of the new computerised accounting system.

I am confident that Mrs Curtis will continue to perform as a very effective Responsible Financial Officer with the Council's continued support.

M G. Howard F.C.P.F.A.
28th May 2021

<u>SCHEDULE OF WORKS.</u>	<u>AUDIT FINDINGS</u>
To ensure that the Council has:	
1 Adopted Standing Orders	Revised Standing Orders adopted March 2020 following changes in the law related to Parish Councils financial management and administration including the new audit arrangements. They were reviewed in May 2021 but no changes were made NALC issued new model April 2018
2 Adopted Financial Regulations	Revised Financial Regulations adopted March 2020 and reviewed in May 2021. They include any changes in governance requirements related to Parish Councils financial management and administration
3 Appointed a Responsible Financial Officer	As per Mrs Curtis's Contract of Employment she is the Council's Responsible Financial Officer as required by Section 151 of the Local Government Act 1972. During 2010/11 she achieved the CILCA qualification via training provided by EALC and supported by the Council which enables her to perform her RFO duties more effectively
4 To ensure that the computerised accounting system is properly maintained, up to date balanced and consistent with the bank and supporting accounting records	During the audit the computerised accounting system was extensively tested & found to be consistent with the Final Accounts for 2020/2021 & the payroll system. It was also regularly reconciled with Bank Accounts and VAT claims. RBS Alpha system meets Council requirements.
5 To ensure that items or services have been procured in accordance with the procedures laid down in the Financial Regulations	In December 2019 the Council resolved to accept the quotation from Phelan Barker for the build of a new website including rebranding plus annual costs and ongoing mtce The cost would be £5,310 plus £685 per annum Work would commence in January 2020 and the website was built on an agreed specification and was live at the end of March 2020. There has been very positive feedback but residents were asked to submit any further comments to the Council. A resident had responded with several comments some of which were about legal documentation a Council responsibility. By Feb 2021 quotes had been provided to address the residents comments Further work costing £170 plus VAT was agreed. It was noted that as the firm was unable to train the Clerk because of the pandemic to maintain the site, they had been doing the work themselves costing at £1,080. This work had been done free of Charge. Once the additional improvements had been implemented an accessibility audit quote would be sought. By March 2021 a quote of £200 had been approved for acceptance This work was completed by April 2021. By 31/03/21 £2,916 had been spent on the project plus £775 on mtce
6 To ensure that VAT has been identified, recorded and returned.	Tollesbury Parish Council is registered for VAT and required to complete quarterly returns. The return for the quarter ended 31/03/21 has been checked and found to be consistent with the computerised accounting system. Since 01/04/12 VAT returns have been submitted online to HMRC
7 To ensure that Section 137 expenditure has been separately recorded and is within statutory limits.	Agreed Section 137 limit 2020/21 2194 electors @ £8.32 = £18,254 During 2020/21 per the Accounts a maximum of £600 was actually spent.
8 To identify whether the Minutes indicate any unusual financial activity.	On the 4th May 2021 the Council resolved to adopt a formal "Reserves Policy" for the first time. The level of financial reserves held by the Council will be agreed by the Parish Council during the discussions held regarding the setting of the budget for the next financial year All virements of funds must be agreed by full Council The advised level of total reserve is the annual income figure, to fully cover a 6 months expenditure, but can be varied

SCHEDULE OF WORKS.	AUDIT FINDINGS
	The Annual Income for 20/21 was £109,503. The total reserves as at 31/03/21 were £74,374 of which £14,581 were earmarked and £59,794 was General Reserves or 54.6% of the Councils Annual Income
9 To check that the Parish Council carries out an annual risk assessment and annually reviews its insurance cover.	A Comprehensive Risk Assessment document was prepared which was formally approved by the Council on the 6th April 2021.
10 To check that internal financial controls are adequate and regularly reviewed.	The financial appendices of the formal Council Minutes include signed financial appendices which provide a full audit trail providing proof of the Councils approval of payments being made
11 To ensure that the Parish Council has prepared an annual budget in support of its precept.	A detailed annual budget was prepared by the Finance Committee on the 02/12/20 and a precept of £89,902 proposed for 2021/22. This was approved by the Council on 15/12/20
12 To check that expenditure incurred is regularly compared to the budget and variances reported to the Parish Council.	Monthly Budgetary Control Reports are considered by the Council using data provided by the RBS Alpha system together with known commitments
13 To check that income is properly recorded and promptly banked.	Audit checks found that income is properly recorded and promptly banked
14 To check that the insurance cover in place is appropriate and adequate.	Insurance cover reviewed against the asset register & appears to be consistent. Insurance for photocopier is part of the lease payment
15 To check that the precept recorded in the computerised accounting system agrees with Maldon District Council's notification.	The £85,204 precept for 2020/21 was collected in 2 installments on the 27/04/20 and 14/09/20.
16 To ensure that security controls over cash are adequate and effective.	Security controls over cash appear adequate as income is promptly banked and there is a safe in the Clerk's office. No amounts of cash held above £200
17 To check that out of pocket expenses are recorded and supported by VAT invoices/receipts where applicable.	Audit test checks found that out of pocket expenses are recorded and supported by VAT invoices/receipts where applicable
18 To check that salaries and other payments made agree with those approved by the Council and that where applicable PAYE / NIC has been operated properly by the Council as an employer.	For 2020/21 the Clerk was paid [REDACTED] per hour for 30 hours per week up to 31/10/20 then NJC, [REDACTED] from 1/11/20 (Council Minutes on 03/11/2020) @ [REDACTED] for 30 hours from 01/11/20.
	Where applicable PAYE & National Insurance has been properly operated by the Clerk on the Council's behalf. Her online submission of year end has been successfully made for 2020/21. I understand that following my audit the annual pension return required by Essex Pensions Fund has now been submitted.
	Home Expenses of £65 per month (£780 per annum) are paid to the Clerk. £312 has not been taxed and £468 has been taxed as per HMRC guidance
19 To check that a register of all material assets and investments owned by the Council is kept, and is up to date, and tallies with the insurance valuations for those assets.	Checked that a register of all material assets and investments owned by the Council is kept, & is up to date, and consistent with the insurance cover & new audit requirements. Audit guidance has changed again and might be useful to review in 2020/21. Currently the value of assets per the AGAR is £501,050 whereas the insurance cover is £600,737 excluding items which are not insured
20 To check that bank reconciliations are carried out regularly and that there are no unexplained balances.	Bank Reconciliations are carried out monthly and reported to the Council. It was possible to verify the £74,518.89 balances shown on the year end accounts with bank statements and supporting correspondence.
21 To check that the year-end accounts are prepared on an Income and Expenditure basis, that they agree to the computerised accounting system and that there is an audit trail from the underlying financial records to the accounts.	Year End Accounts as at 31st March 2021 are prepared on an Income and Expenditure basis which agree with the computerised accounting system and which provides an audit trail to the underlying financial records. Debtors & Creditors identified and checked
22 To prepare a written report to Tollesbury Parish Council as soon as practicable after preparation of Annual Accounts & Annual Return In exceptional circumstances such as the discovery of a major loss, break down in controls, or significant non-compliance with laid down systems and procedures the Internal Auditor will report personally to the Council.	Report issued 28 MAY 2021
23 To carry out any other work required enabling the internal auditor to complete the "Annual Internal Audit Report" of the AGAR In 2020/21 I am required to confirm that: the authority during the previous year	
1) Provided for the period for the exercise of public rights...on the website	The notice for the 19/20 exercise of public rights was uploaded to the website in March 2020
2) Complied with the publication requirements for the AGAR	In 2019/20 the Council complied with the AGAR publication requirements

Internal Audit Review Checklist – Part 1 - Meeting Standards

Expected standard	Evidence of achievement	Yes or No	Areas for development
1. Scope of internal audit	Terms of reference for internal audit were (re) approved by full council. Internal audit work takes into account both the council's risk assessment and wider internal controls. Internal audit work covers the council's anti-fraud and corruption arrangements.	Yes	
2. Independence	Internal audit has direct access to those charged with governance (see Financial Regulations). Reports are made in own name to management. Internal audit does not have any other role within the council/board.	Yes	
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	
4. Relationships	All responsible officers (Clerk and RFO) are consulted on the internal audit plan. (Evidence is on audit files). Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of council members are understood; training of members is carried out as necessary.	Yes	
5. Audit Planning and Reporting	The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council. Internal audit has reported in accordance with the plan.	Yes	

Internal Audit Review Checklist – Part 2 – Characteristics of Effectiveness

Characteristics of 'effectiveness'	Evidence of achievement	Yes or No	Areas for development
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	Yes	
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.	Yes	
Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.	Yes	
Add value and assist the organisation in achieving its objectives.	The council make positive responses to internal audit's recommendations and follows up with action if called for.	Yes	
Be forward thinking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the council's services, risk management and corporate governance arrangements	Yes	
Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	Yes	
Ensure the right resources are available	Adequate resource is made for internal audit to complete its work. Internal audit understands the council and the legal corporate framework in which it operates.	Yes	