

Annual Internal Audit Report 2023/24

Form 3 Pilton Parish Council

<https://www.piltonparishcouncil.org/> AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

20/06/2024

Name of person who carried out the internal audit

Paul Russell

Signature of person who carried out the internal audit



Date

21/06/2024

***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).**

INTERNAL AUDIT CHECKLIST

Council: Pilton Parish Council

Date: 20th June 2024

Appropriate accounting records have been properly kept throughout the year AND Periodic bank account reconciliations were properly carried out during the year		
REVIEW	COMMENT	Action Required
Ensure the correct roll forward figures of the prior year's cashbook balances to the new financial year.	Checked and correct. AGAR figure stated as £18,062. Final end of year figure is £10,410.	
Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained.	Checked. No material differences identified.	
Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members.	Bank reconciliations are produced and presented to Council for consideration	
Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8.	Checked and correct.	
Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.	N/A	

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.		
REVIEW	COMMENT	Action Required
Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version.	Contained in the Council's Financial Regulations.	

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.

REVIEW	COMMENT	Action Required
Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents)	Standing Orders and Financial Regulations have recently been reviewed. Limits match and are up to date.	Council is aware the NALC has published revised Financial Regulations.
Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods/services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation.	Suitable procedures are in place.	
Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments.	Effective segregation is in place.	
Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements	VAT claimed annually. Claim for last year has not been received and is being investigated.	
Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place	Not in use.	

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

REVIEW	COMMENT	Action Required
Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc.	A Risk Register is in place and has been reviewed.	

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		
REVIEW	COMMENT	Action Required
Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security.	Adequate insurance is in place.	
Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation.	N/A	
Review the effectiveness of internal control carried out by the authority.	Contained in Financial Regulations.	

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		
REVIEW	COMMENT	Action Required
Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable.	Checked and confirmed. Minute 174	
Ensure that current year budget reports are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances.	Checked and in place.	
Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances.	Checked and in place.	

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		
REVIEW	COMMENT	Action Required
Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process	Earmarked reserves are in place and reviewed as part of the budget process.	
Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the public record of precepted amounts .	Checked.	

Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.		
REVIEW	COMMENT	Action Required
Review "Aged debtor" listings to ensure appropriate follow up action is in place.	No aged debtors identified. One item written off.	
Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.	N/A	
Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates)	Council is a burial authority. Register of Burials is maintained. This has not been physically checked. Appropriate documentation has been uploaded onto the website including fees, rules and regulations and two forms.	
Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised.	N/A	
Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of	No leases are in place.	

Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.		
REVIEW	COMMENT	Action Required
the lease and rents similarly reviewed appropriately at the due time.		
Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income.	Checked. Appropriate controls are in place.	
Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked.	Checked. Appropriate controls are in place.	

Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		
REVIEW	COMMENT	Action Required
A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "Not covered" response is frequently required in this area.	No Petty Cash account is in place.	

Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.		
REVIEW	COMMENT	Action Required
Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract.	Contract for the Clerk is in place.	
Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability	No Members allowances paid.	
Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance	Confirmed.	

Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.		
with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours.		
Ensure that appropriate tax codes are being applied to each employee.	Confirmed.	
Where free or paid for software is used, ensure that it is up to date.	Payroll is outsourced.	
For the test sample of employees, ensure that tax is calculated appropriately.	Confirmed.	
Check the correct treatment of Pension contributions	No pension is in place.	
For NI, ensure that the correct deduction and employer's contributions are applied: NB. The employers' allowance is not available to councils but may be used by other authorities	Confirmed.	
Ensure that the correct employers' pension percentage contribution is being applied	N/A	
Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.	In order.	

Asset and investment registers were complete and accurate and properly maintained. This section/assurance includes loans to or by the authority		
REVIEW	COMMENT	Action Required
Tangible Assets		
Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of or no longer serviceable assets.	Formal asset register maintained and updated accordingly.	

Asset and investment registers were complete and accurate and properly maintained. This section/assurance includes loans to or by the authority

REVIEW	COMMENT	Action Required
Physically verifying the existence and condition of high value, high risk assets may be appropriate.	Not checked.	
The register should identify for each asset the purchase cost and, if practicable, the replacement/insured cost, the latter being updated annually and used to assist in forward planning for asset replacement.	Asset register includes insurance value or replacement values.	
Additions and disposals records should allow tracking from the prior year to the current.	Tracking is in place.	
Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals.	Checked and verified	
Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or “self-insured” by the Authority.	Checked and verified. Appropriate insurance is in place.	
Fixed asset investments:		
Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the “Investment Strategy” and reported as Assets in the AGAR at section 2, line 9.	No long term investments are in place.	
Borrowing & Lending:		
Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired	Council has no loans.	

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

REVIEW	COMMENT	Action Required
To ensure that the financial detail reported at section 2 of the AGAR reflects the detail in the accounting records maintained for the financial year.	Checked and verified.	
Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein.	N/A	
Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end.	Appropriate accounting arrangements are in place.	

If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.

REVIEW	COMMENT	Action Required
<p>Ensure that, all relevant criteria are met (receipts and payments each totalled less than £25,000)</p> <ul style="list-style-type: none"> the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline that it has been published, together with all required information on the Authority's website and noticeboard 	All relevant criteria have been met for the previous year. Council has a limited assurance audit for 2023/24 as it has exceeded the £25k limit on expenditure.	

The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation.

REVIEW	COMMENT	Action Required
Review the Authority's website ensuring that all required documentation is published in accordance with the relevant legislation.	Checked. Relevant documentation has been uploaded onto the website.	

The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.

REVIEW	COMMENT	Action Required
Examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection.	Examined. Correct dates stated.	
Check whether council has minuted the relevant dates at the same time as approving the AGAR	Minuted with dates (Minute 52.f)	

The authority complied with the publication requirements for the prior year AGAR.

REVIEW	COMMENT	Action Required
Ensure that the statutory disclosure/publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR.	Requirements met.	

Trust funds (including charitable) - the Council met its responsibilities as a trustee

REVIEW	COMMENT	Action Required
Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements	Council is not a sole trustee.	

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

PILTON 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 2024, that:

	Agreed		Yes	No*	*Yes' means that this authority
	Yes	No*			
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	X				prepared its accounting statements in accordance with the Accounts and Audit Regulations
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	X				made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	X				has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	X				during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	X				considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	X				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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	X				responded to matters brought to its attention by internal and external audit.
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.	X				disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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		has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			X		

*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:

25 June 2024

and recorded as minute reference:

46e

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

Chair

Clerk

<https://www.piltonparishcouncil.org/financial-information>

Section 2 – Accounting Statements 2023/24 for

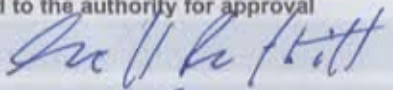
PILTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	19,197	18,062	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	14,000	17,100	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,084	1,292	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	7,978	10,963	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	8,241	15,081	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	18,062	10,410	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	18,062	10,410	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	26,070	26,070	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	0	0	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)			X	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 exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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 25 June 2024

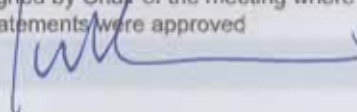
I confirm that these Accounting Statements were approved by this authority on this date:

25 June 2024

as recorded in minute reference:

46 f.

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



Explanation of variances – pro forma

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

County area (local councils and **Somerset**

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

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;

	2022/23 £	2023/24 £	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	19,197	18,062				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	14,000	17,100	3,100	22.14%	YES		Precept increased to cover increased activity and staff costs
3 Total Other Receipts	1,084	1,292	208	19.19%	YES		Increased Bank interest £32.05; Burial fees increase £533; Misc increase £176.39 (£18 overpayment, £158.39 insurance refund). Withdrawn chq 22/23 £43.30. Decreased by £177.25 VAT claim; £400 insurance payment from playing field. Total £207.94
4 Staff Costs	7,978	10,963	2,985	37.42%	YES		Salaries project work 217.89; HMRC overpayment £772.33; payaward and salary increment £594.73; overtime £1,400.05) Total £2,985
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,241	15,081	6,840	83.00%	YES		Other payments increases - expenses, meeting & office costs, subs, & payroll £1,106.99; insurance increase 836.37 (inclds 23/24 & 24/25 payments); Internal audit £150; Training £258; Events 867.81; VAT 798.98; Maintenance £948.87; Projects £550.10; Election £812.12; Grants £1,200. Payment decreased - webhosting £104.06; Assets £479.99; Burial Ground Sec £129.90. Total £6,840.29
7 Balances Carried Forward	18,062	10,410				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	18,062	10,410				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	26,070	26,070	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Bank Reconciliation as at
Pilton Parish Council

31-Mar-24

Balance as per bank statement on

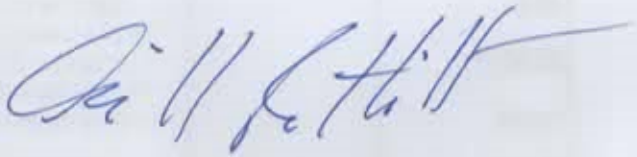
31-Mar-24

	Account No.		
Treasurers a/c	Lloyds plc	00887681	7,370.20
Business Bank Instant	Lloyds plc	07336737	3,700.10
			11,070.30
Less uncleared cheques			- 660.00

Add receipts

Balance	<i>31 March 24</i> 30-Sep-23	<u>10,410.30</u>
Balance b/f Treasurer a/c	01-Apr-23	14,444.44
Balance b/f Instant a/c	01-Apr-23	3,661.12
Cashbook payments		26,043.63
Cashbook receipts		18,348.37
Cashbook balance		<u>10,410.30</u>

Prepared by RFO Gill Pettitt
Approved by Minute Ref:



Tom Hollings
25/06/2024
Tom Hollings

Pilton Parish Council

Accounts to 31 March 2024

	2022/23		2023/24	
Opening Balances 1 April				
Treasurers Account	15,543.29		14,444.44	
Business Bank Instant	<u>3,654.19</u>		3,661.12	
o/s chq b/f			- 43.30	
		19,197.48		18,062.26
Receipts				
Precept	14,000.00		17,100.00	
Bank Interest	6.93		38.98	
Burial fees	500.00		1,033.00	
VAT	177.25		-	
Misc			219.69	
Playing Field Insurance	<u>400.00</u>		-	
	15,084.18		<u>18,391.67</u>	
Total Receipts		<u>15,084.18</u>		<u>18,391.67</u>
Payments				
Clerk salary	5,684.08		7,428.35	
HMRC	1,625.00		2,823.17	
Working from home			156.00	
Clerk expenses	31.00		48.02	
Office costs	53.69		630.16	
Web Hosting	670.12		566.06	
Insurance	990.00		1,826.37	
Internal Audit	-		150.00	
Payroll	339.60		552.00	
Meeting costs	324.50		394.90	
Subscriptions	535.10		597.12	
Training	397.00		280.00	
CPD			375.00	
Events	85.00		140.69	
Parish Plan	-		12.50	
Assets	479.99		-	
VAT			798.98	
	<u>11,215.08</u>	11,215.08	<u>16,779.32</u>	16,779.32
Burial Ground				
Burial Secretary salary	129.90		-	
Burial Ground IT	-		171.21	
Burial Groundsman	539.48		540.39	
Maintenance	878.20		1,827.07	
Mower reserves	-		-	
	<u>1,547.58</u>	1,547.58	<u>2,538.67</u>	2,538.67
Projects				
S137			25.00	
Projects			550.10	
Election Fees	1,679.84		2,491.96	
Coronation	776.90		1,458.58	

Grants	1,000.00		2,200.00	
Defibrillator to reserve	-		-	
Defibrillator	-		-	
	3,456.74	3,456.74	6,725.64	6,725.64
Total Payments		<u>16,219.40</u>		<u>26,043.63</u>
Closing Balances		<u>18,062.26</u>		<u>10,410.30</u>

Represented by

Bank Account Balances 31 March

Treasurer's Account	14,444.44		7,370.20	
Outstanding cheques -	43.30		- 660.00	
Business Bank Instant	3,661.12		3,700.10	
		<u>18,062.26</u>		<u>10,410.30</u>

Signed
 Chair
 RFO *Phill Beckett*
 Date *25-6-24*

(Faint background table with columns and rows, likely a ledger or detailed account statement)