

# Bradfield Combust with Stanningfield Parish Council

Nicola Glading, Parish clerk, 6, Albert Rolph Drive Lakenheath, Suffolk IP27 9DA  
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## MINUTES

of the Bradfield Combust with Stanningfield Parish Council meeting held on 18<sup>th</sup> July  
2022 at Stanningfield Village Hall

Present

Cllr D Staff (Chairman)

Cllr C Mears

Cllr B Austin

Cllr J Clark

In attendance:

N Glading, parish clerk, C/Cllr K Soons

and 5 members of the public

2022/24	<b>CHAIRMANS WELCOME and RECORDING OF MEETING</b>	
a.	Cllr Staff welcomed all to the meeting. No recording was declared	
2022/25	<b>APOLOGIES FOR ABSENCE</b>	
	a) Apologies for absence had been received from Cllrs Waters and Langan b) The Councillors consented to accept the apologies received	
2022/26	<b>DECLARATIONS OF INTEREST and COUNCILLOR VACANCY</b>	
a.	None	
b.	The clerk confirmed that West Suffolk Council have not received any nominations for an election (casual vacancy, parish councillor)	
c.	<u>Candidate for Parish Councillor</u> One nomination was received  Nominated: Mr Theo Kaciubsky Proposed by: Cllr Mears Seconded by: Cllr Austin  There were no other nominations  The Councillors unanimously <b>AGREED</b> to co-opt Theo Kaciubsky on to the Bradfield Combust with Stanningfield Parish Council Theo Kaciubsky signed the Agreement and will complete and return the Declaration of Interest form to the clerk within 30 days of the date of the meeting	
2022/27	<b>PUBLIC PARTICIPATION</b>	
	The Chairman ruled that the planning application no: DC/22/1170/HH (received from West Suffolk Council after the Agenda had gone out) could be considered because the consultation expiry is 2nd August 2022, i.e., prior to the next scheduled meeting. The clerk had written to the applicants to inform	

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	the applicants. Mr and Mrs Watson were present at the meeting. See 2022/38	
2022/28	<b>UPDATES FROM COUNTY and DISTRICT COUNCILLORS</b>	
a.	Update from County Councillor K. Soons The Chair confirmed that the ANPR project will be starting next week and that the SID has been removed for the duration of the project C/Cllr Soons had sent her report There were no questions	
b.	Update from the District Councillor S Mildmay-White: Not present	
2022/29	<b>MINUTES OF THE PARISH COUNCIL MEETINGS held 9th May 2022</b>	
a.	The Minutes of the Annual Parish Council meeting held on the 9th May 2022 were unanimously <b>AGREED</b> and the Chairman authorised to sign the same	
b.	The Minutes of the Parish Council meeting held on the 9 <sup>th</sup> May 2022 and were unanimously <b>AGREED</b> and the Chairman authorised to sign the same	
c.	Business remaining from the meeting not on this agenda: none	
2022/30	<b>MATTERS RELATING TO STREET FURNITURE</b>	
a.	To receive the downloaded figures from the SID The Chairman confirmed that it had been decided not to download figures from the SID The SID does seem to have helped with speeding vehicles It was <b>RESOLVED</b> that it would be prudent to ask Suffolk County Council for permission to erect a and instal a third SID pole: Cllr Mears will send the clerk information on the positioning that is envisaged so that the clerk can commence the process of obtaining agreement from neighbouring properties and SCC.	
2022/31	<b>MATTERS RELATING TO STANNINGFIELD PLAYGROUND</b>	
	Update on repairs in the playground: The large commercial companies seem not to be interested in smaller repairs such as those at Stanningfield. The clerk has tried the interactive sites such as Bark etc, with nil response. Are there any local people that might be interested? The Chairman told the meeting that he would prefer that the work was carried out by local volunteers, he will arrange a day on which all will assist. The bench that was dismantled by vandals has been taken away by Cllr Mears. Asset register to be considered at the September meeting	
2022/32	<b>MATTERS RELATING TO FLOODING and TREES</b>	
a.	Update on meeting with SCC Engineer and C/Cllr Karen Soons: Matthew Fox inspected ditch along bungalows (we are 998 <sup>th</sup> on list). After a year of being on the list, the complaint falls back down list. However, there has been rain this year therefore the situation has not been re-reported. C/Cllr Soons informed the meeting that If there is ingress into an attached garage, ingress this counts as internal flooding and photographs should be submitted	

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	Be aware of change of climate with accompanying flooding	
2022/33	<b>MATTERS RELATING TO ALLOTMENTS</b>	
a.	Deferred from last meeting: Councillors considered a request to put up a beehive on the allotments: it was <b>AGREED</b> that this should not be permitted.	
b.	The 2022-2023 Allotment Fees were considered. Currently £15.00 for whole allotment plot plus share of water supply (if required) as invoiced by Wave It was <b>AGREED</b> that allotment fees should remain the same for the next year	
2022/34	<b>FINANCE/ AUTHORISATION OF PAYMENTS</b>	
a.	The Accounts payable for July 2022 were <b>AGREED</b>	Appendix 1
b.	The relevant signatories were authorised to sign the cheques	
c.	The 2022-2023 Quarter 1 Accounting Statement (i) Payments made (ii) Payments Received (iii) Bank Reconciliation (iv) Budget/ Expenditure Was <b>RECEIVED</b>	
d.	The 2021-2022 Internal Auditors Report was <b>RECEIVED</b> and <b>NOTED</b> The clerk has summarised the report as a basis for an action plan (next meeting)	Appendix 2
e.	The adjusted (internal auditors instruction see d. above) Annual Governance and Accountability Return 2021-2022 for submission to PKF Littlejohn was <b>RECEIVED</b> and <b>AGREED</b> . The chairman was authorised to sign (i) Section 1 Annual Governance Statement (ii) Section 2 Accounting Statements	Appendix 3
f.	It was confirmed by all councillors present that the Councillors Declarations of Interest as previously stated remain unchanged	
2022/35	<b>REPORTS</b>	
a.	<u>Report on the 2022 Platinum Jubilee celebration</u> Went really well about 150 people attended, all enjoyed Very grateful for support from people in the village Everyone on the parish council helped The Chairman thanks Cllr B Austin for his hard work in organising the event: it was noted that the Village hall should be used for future functions	
b.	<u>Report on the Bradfield Combust telephone box refurbishment</u> Cllr Kaciubsky told the meeting that the box was dilapidated at the start of the project. A small group looked at what others have done, and settled on an information centre Mr Tucker did the work on the history of the area It looks great and is already being used	

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	<p>There is some paint etc. left over which Stanningfield are welcome to use for their phone box project</p> <p>The Chairman thanked the group for all their hard work and complimented finished phone box, which is excellent</p>	
2022/36	<b>CHAIRMANS ITINERARY, REPORTS and CONSULTATIONS</b>	
a.	<p>Chairman`s report:</p> <p>(i) A134 incidents as reported to C/Cllr Soons 15<sup>th</sup> June 22          Entrance into Chapel Lane from A134 (difficult to see out for drivers) have both been passed on to C/Cllr Soon. Hedge has been cut back but it`s the verges that need cutting. These were actually cut today. One particular hedge remains a real issue. Leave for a little while, Cllrs Mears and Staff will consider speaking to the owners</p> <p>(ii) ANPR project- as reported earlier</p> <p>(iii) Parking on the green: there have been a number of cars parked on the Green outside the first cottage. BC&amp;S Parish Council have to apply the same rules to everyone. Clerk to write to the residents</p> <p>(iv) The condition of the bus shelter – looking more and more ragged, another piece of Perspex has been smashed. Needs a significant amount of money to repair          Options: repair Perspex panels circa £1,000 or find something more vandal proof. Cllrs Mears and Staff will look into          The old shelter was brick which allowed graffiti and vandalism, Hence the decision to use perspex. The renovation of Stanningfield`s telephone box: Agenda item next meeting</p>	
b.	<p>Councillor`s reports (on the night)</p> <p>(i) Cllr Clark reported that the inspection of the fire extinguishers etc service is overdue. Clerk to chase</p> <p>(ii) Cllr Mears: reported that</p> <ol style="list-style-type: none"> <li>1. M Hinde queried that no grant has been given to the Churches this year, however, BC&amp;S PC have had no claims. Clerk to send grant application form and clarify when the grass will be cut              The Bradfield church is now closed              The Old Methodist Church remains open</li> <li>2. The Dedicated page set up by clerk for bookings secretary              Clerk to contact the bookings secretary about the dedicated web page, the original idea was that the booking secretary would have sole access to the page and design it as she wished, Therefore the clerk had set this up with the site providers</li> </ol>	
2022/37	<b>EXCHANGE OF INFORMATION</b>	
a.	To exchange any relevant information at the discretion of the Chairman: none	
2022/38	<b>PLANNING CONSULTATION DC/22/1170/HH</b>	

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	<p>To consider Application no: DC/22/1170/HH (Received after agenda was published) Consultation Expiry: 2 August 2022 Received: 12 July 2022: first floor rear extension; b. two storey side extension; c. detached workshop / stores and associated works Location Emlyn House Ixer Lane Bradfield Combust Suffolk IP30 0LR Applicant</p> <p>Mr And Mrs A Watson had brought plans for the application, which were examined by the councillors. It was reported that some cllrs could not access the plans on the West Suffolk site</p> <p>There had been an objection from Cllr Langan (by email as he was out of the country at the time of the meeting)</p> <p>It was decided that a site visit should take place when Cllr Langan returns Cllr Staff will arrange</p> <p><a href="https://planning.westsuffolk.gov.uk/onlineapplications/applicationDetails.do?activeTab=summary&amp;keyVal=REA752PD03E00">https://planning.westsuffolk.gov.uk/onlineapplications/applicationDetails.do?activeTab=summary&amp;keyVal=REA752PD03E00</a></p>	
	Dates of next meetings: September 12 <sup>th</sup> 2022, November 14 <sup>th</sup> 2022	

Meeting closed 9.35pm

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## Appendix 1

### **BC&S ACCOUNTS PAYABLE JULY 2022**

Payee	Item	Amount
Staff	Jun-22	£269.30
Staff	May-22	£269.30
Staff	Office expenses	£79.00
Allied Westminster	Village hall insurance	£735.81
ICO	Fees	£40.00
SALC	Internal audit fee	£298.80
SALC	Membership fee 2022-23	£266.81
Top Garden Services	Three cuts April 2022	£324.00
HMRC	Income tax	£202.00
Mr Kaciubsky	re-imbusement for red phone box refurbishment at Bradfield Combust	£189.31
After agenda went out		
Top Garden Services	Two cuts in June 2022	£298.80
Top Garden Services	Two cuts in May 2022	£216.00
<b><u>INCOME</u></b>		
WSC	Jubilee Grant from D/Cllr Mildmay-White	£500.00

## Appendix 2

**Summary of Internal audit carried out by Ms Vicky Waples:** Recommendations and comments. These are excerpts produced for the convenience of the Councillors\*.

**\*note from current BC&S clerk: apologies for the layout of this document: the original report produced by Ms Waples does not contain any Summary, nor is the original layout conducive to the convenient, practical production of same.**

***An Action Plan to correct all these faults in the 19 page document identified by Ms Waples should be produced***

A number of spot checks were carried out and the functionality of the cashbook was found to be in order, but the following is noted: the RFO has allocated the Local Tax Base Grant of £164.00 within the column headed Precept.

***Comment: this error should be corrected as it will impact on the Accounting Statements as produced – Box 2 and 3 of the Annual Governance and Accountability Return.***

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RESTATED IN S 11

**Recommendation: Council is advised to consider adopting the Model Standing Orders produced by NALC in 2018 which take into account changes in legislation since those produced in 2013. Legal Document L04-18 2018 Model Standing Orders refers.**

The Council's Financial Regulations have not been tailored to the Parish Council.

**Recommendation: Council should ensure that its Financial Regulations are tailored to the parish council by removing the [square] sections as this creates confusion as to the intention well as those which no longer apply.**

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At each full Council Meeting a list of all payments is presented to the meeting with formal approval of such expenditure being shown in the minutes and evidence of such paperwork in the files submitted for internal audit. Payments made away from the meeting are also brought back to full Council as retrospective payments and approved at the next meeting. It is however noted that a number of invoices have not been made out in the name of the parish council but are settlement of items paid for by Councillors.

VAT is clearly identified in the ledger book and claimed in accordance with the timescales for local authorities and similar bodies. At year-end, the VAT position is stated as £3,490.26 which is verified against the cashbook. The claim for the period ending 31<sup>st</sup> March 2021 in the sum of £1,682.16 was reclaimed during the year and settled in November 2021.

*Comment: in accordance with legislation, Council should note that in order to be able to recover the VAT it has incurred on its non-business activities it must have placed the order, received the supply, received a tax invoice addressed to the parish council and paid the invoice direct from its own funds.*

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Whilst Council agreed to accept the insurance renewal premiums at relevant meetings, there is no minute to show that Council carried out an annual review of its insurance.

**Recommendation: as this is an outstanding audit point from the internal audit review of 2021, Council should note that it is the responsibility of the whole Council to satisfy itself that insurances are adequate and that having identified, assessed and recorded the risks, appropriate measures, such as the appropriate use of insurance cover, have been taken to mitigate and manage the risk. This should be evidenced by a minute reference.**

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Council's final accounts show general reserves in the sum of £9,218.52 with earmarked reserves in the sum of £15,000.

*Comment: Council might wish to note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).*

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The Internal Audit report for the year ending 31<sup>st</sup> March 2021 states that the Council is aware of their pension responsibilities and that no pension was required by the current member of staff. It is uncertain as to whether Council has completed a re-declaration of compliance with regards to automatic enrolment duties as required through the Pension Regulator.

*Comment: Council should note that every three years an employer must put certain staff back into a pension scheme. This is known as 're-enrolment'. This is an employer's legal duty and Council's must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance. If the Council last carried out its re-enrolment duties in 2019, it should ensure that it is aware of its re-enrolment duties and comply with the deadlines as stated in communications from the Pension Regulator.*

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Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2021 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied. As identified within the internal audit for the year ending 31<sup>st</sup> March 2021, the Village Hall has been stated within the asset register as an insurance value rather than a purchase cost. This has accounted for the significant uplift in the Council's asset register.

*Comment: Where amendments to values have been made, Council is reminded that it will need to include an explanation in the change to previously recorded assets within the Supporting Statements to the Accounts. Council is also advised to revisit the comment made within the internal audit report of 31<sup>st</sup> March 2021 – see section 12 below.*



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## SECTION 12 EXCERPT

There is no minute reference to show that Council considered the internal audit report for the year ending 31<sup>st</sup> March 2021 or agreed an audit plan to take appropriate action of the weaknesses identified.

The following recommendations were made within the internal audit report:

1. Minute reference for the annual review of insurance
2. Restate the purchase cost of the village hall and re-state the total asset register value. To have a separate column within the asset register for insurance valuation which can have an increasing cost each year for insurance purposes.
3. Minute reference to confirm the appointment of the internal auditor.
4. Implement procedures for dealing with data breaches.

*Comment: As the internal audit report identified areas for development, Council should ensure that it produces an action plan with proposed remedial actions and that the plan identifies the people responsible for delivering improvement and the deadlines for completion of the actions.*

The Council has partially complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000 for the year ending 31 March 2021 and published the following on a public website: **those in bold have not been published:**

Certificate of Exemption

The Annual Internal Audit Report of the AGAR

Section 1 – Annual Governance Statement of the AGAR

Section 2 – Annual Accounting Statements of the AGAR

***Additional comments:** for the year ending 31<sup>st</sup> March 2022, Council should be aware that for smaller authorities with income and expenditure exceeding £25,000 but not exceeding £6.5 million the following should be published on a public website in accordance with the relevant timescales: Internal Audit Report of the AGAR; Section 1 – Annual Governance Statement of the AGAR; Section 2 – Annual Accounting Statements of the AGAR; Section 3 – External Audit Report and Certificate; Notice of the period for the exercise of public rights and Notice of the conclusion of audit.*

**Recommendation:** Council should evidence via a minute reference that the Council has received the report from the Internal Auditor and has produced an action plan to address the issues raised within the audit and decide what action it needs to take to prevent

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For the year ending 31<sup>st</sup> March 2021, Council should be aware that with gross income and expenditure under £25,000 it is required to follow the Local Government Transparency Code 2014 for smaller authorities. The following should have been published on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July):

Internal Audit Report

List of Councillors and Responsibilities

Items of Expenditure Above £100 including recoverable and non-recoverable VAT

End of Year Accounts

Annual Governance Statement

Asset Register

and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.

*Comment: Councils with income over £25,000 but under £200,00 will be expected (but are not legally required to do so) to follow the Local Government Transparency Code 2015 (turnover exceeding £200,000).*

*Comment: Council's Data Protection Policy states that requests for information held on a data subject will be handled in accordance with BC&S's Subject Access Request (SAR) Policy. It is recommended that this policy be uploaded to the website to provide clarity as to the manner in which such requests will be handled. Council is also advised to adopt a Data Retention Policy which will detail the periods for which documentation will be held along with the methods of disposal. It is also good practice to adopt an impact assessment policy which will allow an audit to be carried out on the occasion of the adoption of a new policy which potential GDPR implications.*

**Additional comments:**

*Transparency Code 2015 - To ensure full compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), the following information should be published in accordance with the required timescales:*

*quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions;*

*Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000;*

*annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisation Chart.*

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## Appendix 3

### Annual Governance and Accountability Return 2021/22 Form 3

**To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:**

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

#### Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2022
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

#### Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

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## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide*\* which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide*\*.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2022</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	na	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.	na	

\* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Bradfield Combust with Stanningfield Parish Council

Nicola Glading, Parish clerk, 6, Albert Rolph Drive Lakenheath, Suffolk IP27 9DA  
 Tel: 01842 337488 Email: [BradfieldCombustwithStanningfieldpc@outlook.com](mailto:BradfieldCombustwithStanningfieldpc@outlook.com)  
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## Annual Internal Audit Report 2021/22

### BRADFIELD COMBUST WITH STANNINGFIELD

<http://bradfieldcombustwithstanningfield.suffolk.cloud/>

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).		✓	

O. (For local councils only)	Yes	No	Not applicable
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).

\* See written report for recommendations  
 Date(s) internal audit undertaken: 09/05/2022      31/05/2022  
 Name of person who carried out the internal audit: V Waples (on behalf of SALC)

Signature of person who carried out the internal audit:  Date: 31/05/2022

\*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).

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## Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

### BRADFIELD COMBUST WITH STANNINGFIELD

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 2022, that:

	Agreed		'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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.
			✓	

\*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:

18/07/22

and recorded as minute reference:

2022/34 e

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

Chairman

*D. Self*

REQUIRED

Clerk

*N. Glading*

REQUIRED

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# Bradfield Combust with Stanningfield Parish Council

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## Section 2 – Accounting Statements 2021/22 for

### BRADFIELD COMBUST WITH STANNINGFIELD

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	15,157	16,932	<i>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.</i>
2. (+) Precept or Rates and Levies	13,370	13,528	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	8,636	24,275	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	3,808	3,638	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	16,423	26,879	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	16,932	24,219	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	16,932	24,219	<i>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.</i>
9. Total fixed assets plus long term investments and assets	493,466	624,437	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			✓
			<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2022 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

*N. Glading* RED

Date

18/07/22

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

18/07/22

as recorded in minute reference:

2022/34e

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

*D. Staff* REQUIRED

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## Section 3 – External Auditor’s Report and Certificate 2021/22

In respect of  BRADFIELD COMBUST WITH STANNINGFIELD

### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2021/22

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2021/22

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY