

Interests Flowchart

The flowchart below gives a simple guide to declaring an interest under the code.

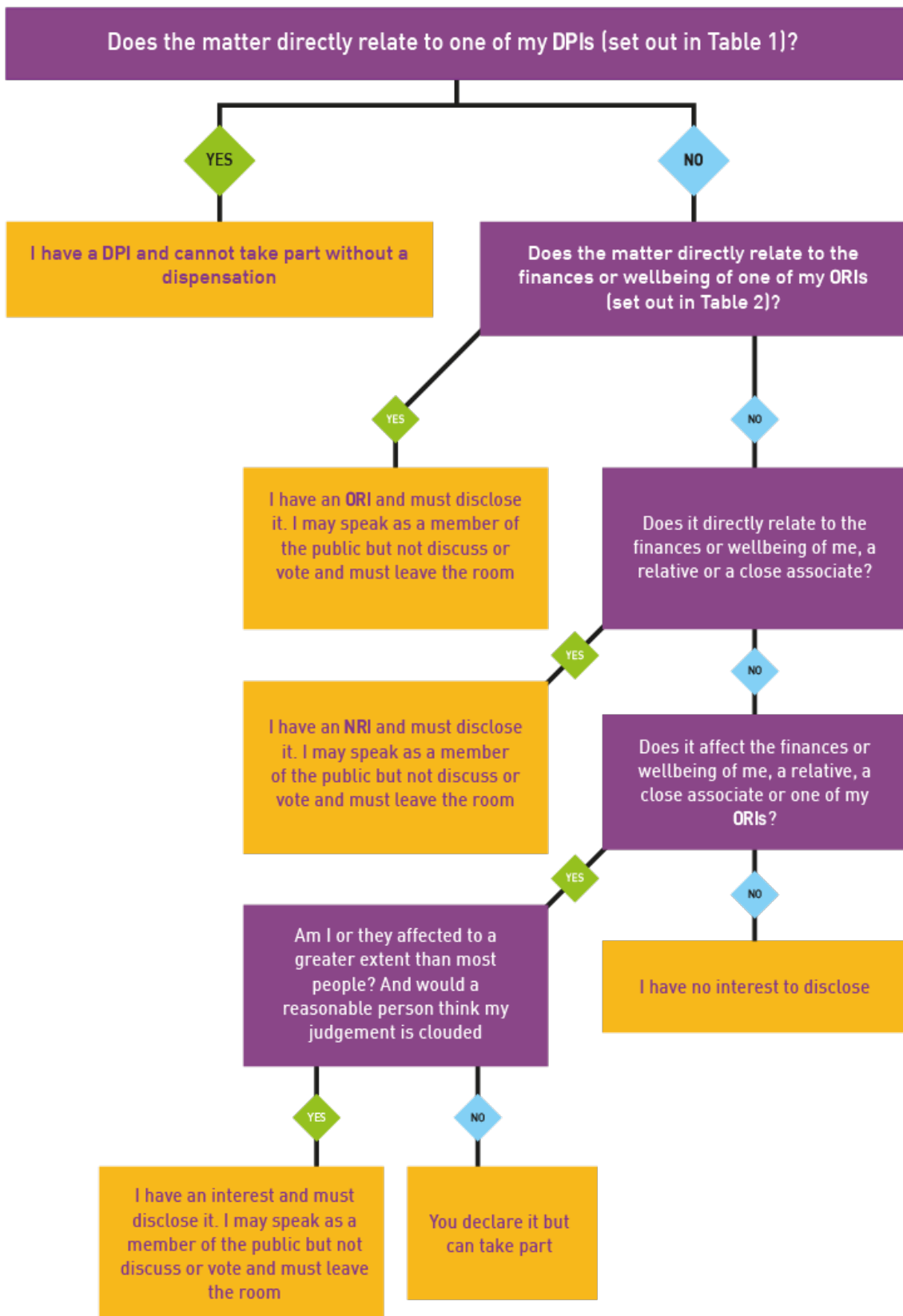


Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the

[Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012.](#)

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer

Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) If the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.

* 'director' includes a member of the committee of management of an industrial and provident society.

* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Table 2: Other Registrable Interests

You must register as an Other Registerable Interest :

- a) any unpaid directorships
- b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority
- c) any body
 - (i) exercising functions of a public nature
 - (ii) directed to charitable purposes or
 - (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management

The Council Office, Diamond Jubilee Lodge, Wood View Road, Hellesdon, Norwich, NR6 5QB
Tel: 01603 301751 www.hellesdon-pc.gov.uk email: clerk@hellesdon-pc.gov.uk

**Minutes of the Annual meeting of the Full Council held on
Tuesday 13th May 2025 at 7pm in
The Council Chamber, Diamond Jubilee Lodge, Hellesdon**

Present: Cllr Bill Johnson – Chair of the Committee
Cllr David Britcher Cllr Robin Sear
Cllr Shelagh Gurney Cllr Ian Duckett
Cllr Mel Maidstone Cllr Greg Britton
Cllr Andrew Lock Cllr Sue Holland(19:42)
Cllr Roy Forder Cllr David Maidstone
Cllr Nigel Barker

Also in Attendance: Mr Harry Clark- Deputy Clerk and one member of the public
The Chairman welcomed members and opened the meeting at 7pm.

1. Election of Chairman of the council and declaration of Acceptance of Office.

Cllr Greg Britton proposed that Cllr David Maidstone should be Chairman of Hellesdon Parish Council for the forthcoming year and was seconded by Cllr Bill Johnson. There was a Nominations for Cllr Shelagh Gurney however Cllr Shelagh Gurney respectful declined the nomination, and the proposal was **CARRIED** by majority. The Deputy Clerk had the declaration of acceptance of office and was signed by Cllr David Maidstone.

- 2.** Cllr David Maidstone proposed that Cllr Bill Johnson should be Vice Chairman of Hellesdon Parish Council for the forthcoming year and was seconded by Cllr Greg Britton There were no further nominations, and the motion was **CARRIED** by majority.

3. Apologies and Acceptance for Absence

No apologies were given.

4. Declarations of interest and dispensations.

No declarations were made or dispensations applied for.

5. Committees

a) To Appoint Members to the Planning Committee, Appoint Chairman, Vice Chairman and Review Terms of Reference.

It was **AGREED** that the Planning Committee should consist of Cllr Greg Britton (Chairman), Cllr Roy Forder (Vice Chairman), Cllr Sue Holland, Cllr David Maidstone, Cllr Robin Sear and Cllr Mike Hicks. The Terms of Reference were reviewed and **AGREED**.

b) To Appoint Members to the Community Centre Committee, Appoint Chairman, Vice Chairman and Review Terms of Reference.

It was **AGREED** that the Community Centre Committee should consist of Cllr Roy Forder (Chairman) Cllr Sarah Smith (Vice Chairman), Cllr Shelagh Gurney, Cllr Nigel Barker, Cllr Lacey Douglass, and Cllr Melaine Maidstone. The Terms of Reference were reviewed and **AGREED**.

Approved.....

Date.....

Hellesdon Parish Council, Full council Minutes 13th May 2025

c) To Appoint Members to the Events Committee, Appoint Chairman, Vice Chairman and Review Terms of Reference.

It was **AGREED** that the Events committee should consist of Cllr Sarah Smith (Chairman) Cllr Melanie Maidstone (Vice Chairman), Cllr Roy Forder, Cllr Bill Johnson, Cllr David Britcher, Cllr Lacey Douglass. The Terms of Reference were reviewed and **AGREED**.

d) To Appoint members to the Playing Fields, Allotments and Amenities Committee, Appoint Chairman , Vice Chairman and Review Terms of Reference.

It was **AGREED** that the Playing Fields, Allotments and Amenities Committee should consist of Cllr Mike Hicks (Chairman), Cllr David Fahy (Vice Chairman), Cllr Nigel Barker, Cllr Shelagh Gurney, Cllr Melanie Maidstone, Cllr David Maidstone. The Terms of Reference were reviewed and **AGREED**.

e) To Appoint members to the Staffing Committee, Appoint Chairman, Vice Chairman and Review Terms of Reference.

It was **AGREED** that the staffing committee should consist of Cllr David Maidstone (Chairman), Cllr Shelagh Gurney (Vice Chairman), Cllr David Britcher, Cllr Greg Britton, Cllr Andrew Locke, and Cllr Roy Forder. The Terms of Reference were reviewed and **AGREED**.

f) To Appoint members to the Cafe Committee, Appoint Chairman and Vice Chairman and Review Terms of Reference.

It was **AGREED** that the café committee should consist of Cllr Sarah Smith (Chairman), Cllr Roy Forder (Vice Chairman), Cllr Mike Hicks, Cllr Lacey Douglass, Cllr Shelagh Gurney, Cllr Bill Johnson and Cllr Melanie Maidstone. The Terms of Reference were reviewed and **AGREED**.

g) To Appoint members to the Environment Committee, Appoint Chairman, Vice Chairman and Review Terms of Reference.

It was **AGREED** that the Environment committee should consist of Cllr Ian Duckett (Chairman), Cllr Melanie Maidstone (Vice Chairman), Cllr David Britcher, Cllr Andrew Locke, and Cllr David Maidstone. The Terms of Reference were reviewed and **AGREED**.

h) To Appoint members to the Property, Policy and Resources Committee, Appoint Chairman, Vice Chairman and Review Terms of Reference.

It was **AGREED** that the Property, Policy and Resources committee should consist of Cllr Shelagh Gurney (Chairman), Cllr David Maidstone (Vice Chairman), Cllr David Britcher, Cllr Roy Forder, Cllr Greg Britton, Cllr Mike Hicks, Cllr Sarah Smith, and Cllr Ian Duckett. The Terms of Reference were reviewed and **AGREED**.

i) To Appoint Member to be the Parish Council Internal Scrutineer (as required by Financial Regulations)

It was **AGREED** that the Parish Council Internal Scrutineer should be Cllr David Maidstone. Cllr Bill Johnson and Cllr Lacey Douglass are to be the Bank Signatories.

The Neighbourhood Plan working group is to remain as Cllr Shelagh Gurney (Chairman), Cllr Nigel barker, Cllr Roy Forder, Cllr Bill Johnson, Cllr Robin Sear, Cllr Lacey Douglass, Mrs B Knowles, and Mrs K Hicks.

Approved.....

Date.....

Hellesdon Parish Council, Full council Minutes 13th May 2025

6. Local Bodies and Groups

a) To Appoint Member(s) to the Norwich Airport Consultative Committee

It was **AGREED** that the member appointed to the Norwich Airport Consultative Committee should be Cllr Robin Sear, with Cllr Mike Hicks as a substitute.

b) To Appoint Member(s) to the Safer Neighbourhood Action Panel

It was **AGREED** that the member appointed to the Safer Neighbourhood Action Panel should be Cllr Roy Forder, with Cllr Melanie Maidstone as a substitute

c) To Appoint Member(s) to the Western Link Project

It was **AGREED** that the member appointed to the Western Link Project should be Cllr David Britcher, with Cllr Ian Duckett as a substitute.

d) To Appoint Member to Represent Hellesdon Parish Council at Norfolk ALC

It was **AGREED** that the member appointed to represent Hellesdon Parish Council at Norfolk ALC should be Cllr Shelagh Gurney.

e) To Appoint Armed Forces Representative

It was **AGREED** that the armed forces representative for the Parish Council should be Cllr Nigel Barker.

7. Review current Policies.

- a)** A motion was made that the Council is to review the councils standing orders for section 9 item (f) for suitability as it currently allows for blocking of a motion with its current set of words without the reason being notified to council, even if it passes the legal tests. Proposed Cllr David Britcher and Seconded Cllr David Maidstone. **ALL AGREED.**
- b)** The Financial Regulations was review and **AGREED.**
- c)** The members' code of Conduct was reviewed and **AGREED.**
- d)** The scheme of delegation was reviewed and **AGREED.**
- e)** The statement of internal controls was reviewed and **AGREED.**
- f)** The financial reserves management document was reviewed and **AGREED.**
- g)** The councillor/officer protocol was reviewed and **AGREED.**

8. Approval of minutes of the meeting held on 8th April 2025

Minutes of the meeting of 8th April 2025 had been circulated. It was **RESOLVED** to **ACCEPT** these minutes as a true and accurate record of the meeting.

9. Public Participation

Members of the public present did not wish to speak.

10. Councillor reports

a) No clerks report due to capacity to produce clerks report

A Verbal report was given by Cllr Shelagh Gurney regarding the pavement renewal scheme on part of Bernham Road, Drayton Road. Cllr Shelagh Gurney continued that the construction of Firside

Approved.....

Date.....

Hellesdon Parish Council, Full council Minutes 13th May 2025

Middle School is proceeding ahead as Planning Permission has now finally been granted by Broadland DC. Cllr Lacey Douglass informed the council of the current position and update on the Persimmon and Jarrold Development sites.

11. Financial matters

Cllr Britcher thanks deputy clerk sorting out the payment of councils Insurance Policy in a timely manner.

a) Bank Reconciliation - 30th April 2025

The bank reconciliation for 30th April 2025 was **ACCEPTED**.

b) Earmarked reserves summary – April 2025

The earmarked reserves summary for 30th April 2025 was **ACCEPTED**.

c) Approval of Payments – April 2025

The payments for 30th April 2025 was **ACCEPTED**.

d) Receipts – April 2025

The receipts for 30th April 2025 was **ACCEPTED**.

e) Detailed Income and Expenditure 1st April 2025- 30th April 2025

The detailed income and expenditure was **ACCEPTED**.

12. To consider a resolution under the Public Bodies (Admission to Meetings) Act 1960 to exclude the press and public for the duration of the items 13, 14, 15 in view of the confidential nature of the business to be transacted

This was **AGREED**.

The Meeting was Closed to the Press and Public

13. Verbal update and note decisions made on 13th May 2025 by Staffing Committee.

Cllr Lacey Douglass updated councillors with regard to the minutes of meeting held 2nd April 2025 and a correction of the minutes, for Deputy Clerks probation to end at the beginning of July 2025 not June 2025 as stated. Cllr Lacey Douglass continued to say the successful candidate from the Clerk interviews would be contacted tomorrow (14/05/25) and offered the position subject to the usual conditions and salary banding. The Temporary administrator will be offered a permanent position within the detail of the original advertisement and the Deputy Clerk will be in contact with the staffing agency to sort out the required arrangements for a smooth transition.

14. To note and make decisions regarding correspondence received on 25th April

Cllr Lacey Douglass informed the council that an email communication had been received from ACAS. They were duly contacted and HPC was given an extended period to respond. There was much discussion about the contents of the email and it was **AGREED** to:-

1. Seek legal advice on the matter in the first instance(as suggested by Cllr David Britcher) and
2. Respond accordingly to ACAS after the above had been sought.
3. The Monitoring Officer at Broadland to be contact in relation to the correspondence for clarity.

The above in total was then proposed by Cllr Sue Holland and seconded by Cllr Ian Duckett. It was **AREED** that this be the way forward with one Councillor abstaining.

Approved.....

Date.....

Hellesdon Parish Council, Full council Minutes 13th May 2025

The newly appointed Chairman of the Staffing Committee would receive an update from the outgoing Chairman to bring them up to speed on the matter. He was asked to make expedient contact with the legal advisor.

15. To note and make decisions regarding correspondence from 30th April 2025

A response had been received in relation to a recent communication between the author and the parish council. After much discussion it was AGREED unanimously to pursue this matter further with the assistance of an Independent Investigator who would need to be appointed by the council. The Chairman of the Staffing Committee was requested to seek this service as a matter of expedience.

16. Matter for next agenda.

To have 'matters for next agenda' to be placed above members of Public and Press being excluded.

17. Time and Venue of Next Council Meeting.

Tuesday 10th June 2025, 7pm at Diamond Jubilee Lodge.
The meeting closed at 20:45

Approved.....

Date.....

Hellesdon Parish Council, Full council Minutes 13th May 2025

Hellesdon Parish Council Current Year

Bank - Cash and Investment Reconciliation as at 31 May 2025

Confirmed Bank & Investment Balances

Bank Statement Balances

31/05/2025	Business Current Account 2077	500.00
31/05/2025	Business savers account 4401	617,438.47
31/05/2025	Petty Cash	275.05
31/05/2025	Active Saver 7702	347,526.89
31/05/2025	Account 73554503	83,734.39
31/05/2025	Number 2 account 0958	0.00
31/05/2025	Cafe float	100.00

1,049,574.80

Receipts not on Bank Statement

0.00

Closing Balance

1,049,574.80

All Cash & Bank Accounts

1	Current Bank Account	617,938.47
2	Petty Cash	275.05
3	Active Saver 7702	347,526.89
4	Active Saver Emergency 4503	83,734.39
5	Number 2 account	0.00
6	Cafe float	100.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	1,049,574.80

Earmarked Reserves

	<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320	EMR Play Equipment	20,000.00		20,000.00
321	EMR Site Fencing	1,000.00		1,000.00
322	EMR Machinery	7,293.00		7,293.00
323	EMR Hard Surface Area	66,500.00		66,500.00
324	EMR Premises/Furnishing	1,900.00		1,900.00
325	EMR CCTV	22,000.00		22,000.00
326	EMR Elections	6,500.00		6,500.00
327	EMR War Memorial	4,500.00		4,500.00
328	EMR Burial Ground Land	10,000.00		10,000.00
329	EMR Com Centre Contingency	6,212.68		6,212.68
330	EMR Parish Poll Provision	6,000.00		6,000.00
331	EMR Mountfield Park	35,462.99		35,462.99
332	EMR Good Causes in Hellesdon	4,609.76		4,609.76
334	EMR HEL2**	53,127.24		53,127.24
335	EMR Car Park/Paths at HCC	5,000.00		5,000.00
336	EMR Car Park Soakaway	10,000.00		10,000.00
337	EMR Driveway Sinkage	5,000.00		5,000.00
338	EMR Grit bins	1,000.00		1,000.00
340	EMR PF Ownership signs	1,508.45		1,508.45
342	EMR Staff contingency payments	10,000.00		10,000.00
345	EMR Bus shelter	3,000.00		3,000.00
346	EMR Green Grid	5,140.00		5,140.00
347	EMR Land Acquisition account	59,752.17		59,752.17
348	EMR Community Engagement Reser	2,350.00		2,350.00
349	EMR IT Reserve	10,000.00		10,000.00
351	EMR Events	2,500.00		2,500.00
352	EMR HCC extension	100,000.00		100,000.00
361	EMR CIL 23/24 CC Ext (28/29)	62,242.78		62,242.78
362	EMR Comm fridge/cafe improves	1,686.68		1,686.68
363	EMR Neighbourhood Plan	10,000.00		10,000.00
364	EMR Rainwater Harvester	25,000.00		25,000.00
365	EMR Biodiversity duty	5,000.00		5,000.00
366	EMR Refurb Westward WC's	20,000.00		20,000.00
367	EMR DJL control panel	2,500.00		2,500.00
368	EMR AV in DJL	2,500.00		2,500.00
369	EMR CIL 24/25 CC Ext (29/30)	8,784.04		8,784.04
		598,069.79	0.00	598,069.79

List of Payments made between 01/05/2025 and 31/05/2025

Date Paid	Payee Name	Amount Paic	Transaction Detail
01/05/2025	Iris Software Limited	£40.80	Staffology
01/05/2025	Public Works Loan Board	£8,945.20	Public Works Loan Board
01/05/2025	Broadland District Council	£184.00	Business Rates Stores and prem
01/05/2025	Broadland District Council	£1,259.00	Business Rates HCC & Prem
01/05/2025	Broadland District Council	£384.00	Business Rates Workshop & Prem
01/05/2025	TV Licensing	£174.50	Tv Licence
02/05/2025	Anglia Culinary Suppliers Ltd	£472.45	Cafe purchases
02/05/2025	Ben Burgess Groundscare Equipm	£594.00	Tractor hire
02/05/2025	Calypso Coffee	£119.40	Cafe purchases
02/05/2025	Easters Norwich Ltd	£237.83	Cafe Purchases
02/05/2025	Eastern Security Systems Ltd	£341.48	Maintenance/installation
02/05/2025	Hugh Crane Equipment	£206.98	Toilet/cleaning supplies
02/05/2025	Mark Fisher Flooring	£8,970.28	Flooring community centre
02/05/2025	Mow Sure Training Ltd	£2,344.92	Staff Training
02/05/2025	Select Recruitment Specialists	£1,714.13	Agency staff
06/05/2025	Toombs Butchers	£43.85	Cafe Purchase CARD PAID
06/05/2025	Toombs Butchers	£44.88	Cafe Purchases CARD PAID
06/05/2025	Toombs Butchers	£37.20	Cafe Purchase CARD PAID
06/05/2025	Toombs Butchers	£43.92	Cafe purchases CARD PAID
06/05/2025	Nisbets Catering Equipment	£467.98	BUFFALO water boiler CARD PAID
06/05/2025	B&Q	£334.99	Small tools CARD PAID
07/05/2025	UK Fuels Ltd	£175.10	Fuel Card
08/05/2025	Barclays Bank Plc	£32.90	Charges for period 13mar13apr
12/05/2025	O2	£417.96	Telecoms invoice
19/05/2025	Anglian Water Business (Nation	£821.38	Water invoice HCC
19/05/2025	Florentina Iftem	£185.43	Refund 17/05/25 SW hire w/kit
19/05/2025	Anglia Culinary Suppliers Ltd	£609.61	cafe purchases
19/05/2025	Amazon	£65.06	Powergrip Gloves
19/05/2025	Bert's amazing creatures	£350.00	Berts creatures summer fayre
19/05/2025	Calypso Coffee	£222.35	Cafe purchases
19/05/2025	Easters Norwich Ltd	£312.74	Cafe purchases
19/05/2025	Just Regional Publishing	£420.00	Just hellesdon 14th may
19/05/2025	Norse Commercial Services Ltd	£249.60	Locks and patrols of parks apr
19/05/2025	Norse Eastern Ltd	£2,502.91	Verges cut for april 25
19/05/2025	Select Recruitment Specialists	£1,739.71	Agency staff
19/05/2025	Osiris Technologies	£730.45	IT Support
19/05/2025	Viking Direct	£379.43	Stationary
19/05/2025	DD Health & Safety Supplies Lt	£112.68	Cleaning Supplies
20/05/2025	Venners Ltd	£266.40	Cafe audit/stocktaking
20/05/2025	Total Gas & Power	£1,136.58	Gas invoice
22/05/2025	Total Gas & Power	£473.92	Energy invoice Centre

22/05/2025	Total Gas & Power	£23.32	Energy invoice allotments
22/05/2025	Total Gas & Power	£882.81	Energy invoice Office
23/05/2025	Nest Pension Scheme	£1,315.13	Pension contribution
27/05/2025	Anglian Water Business (Nation	£157.82	Water invoice allotment
27/05/2025	Anglian Water Business (Nation	£117.25	Water invoice new allotments
27/05/2025	Broadland District Council	£644.00	Business Rates offices and pre
27/05/2025	Biffa	£157.08	Wheelie bin services
28/05/2025	Veolia	£59.53	Food waste collection
Total Payments		£41,522.94	

Cash Received between 01/05/2025 and 31/05/2025

Date	Cash Received from	Receipt Description	Receipt Total
01/05/2025	Takings - Cafe	Card Payments	£208.80
02/05/2025	Takings - Cafe	card payments	£149.60
02/05/2025	Takings - Cafe	Cash Payments	£439.22
06/05/2025	Summer Fayre Stall	Summer Fayre 25	£15.00
06/05/2025	Regular Hire	HCC Hire	£41.98
06/05/2025	Regular Hire	HCC Hire	£86.85
06/05/2025	Regular Hire	HCC Hire	£167.27
06/05/2025	Takings - Cafe	Card Payments	£120.15
07/05/2025	Regular Hire	HCC Hire	£41.59
07/05/2025	Regular Hire	HCC Hire	£45.73
07/05/2025	Takings - Cafe	Card Payments	£208.55
08/05/2025	HM Revenue & Customs	VAT Return	£3,464.53
08/05/2025	Regular Hire	HCC Hire	£107.62
08/05/2025	Regular Hire	HCC Hire	£79.35
08/05/2025	Regular Hire	HCC Hire	£79.00
08/05/2025	Takings - Cafe	Card payments	£182.15
09/05/2025	Regular Hire	HCC Hire	£19.08
09/05/2025	Takings - Cafe	Cash Payments	£838.07
09/05/2025	Takings - Cafe	Card payments	£399.60
12/05/2025	Summer Fayre Stall	Summer Fayre 25	£15.00
12/05/2025	Summer Fayre Stall	Summer Fayer 25	£25.00
12/05/2025	Takings - Cafe	Card Payments	£89.25
13/05/2025	Regular Hire	HCC Hire	£84.96
13/05/2025	Regular Hire	HCC Hire	£85.76
13/05/2025	Regular Hire	HCC Hire	£67.98
13/05/2025	Regular Hire	HCC Hire	£344.28
13/05/2025	Regular Hire	HCC Hire	£13.99
13/05/2025	Regular Hire	HCC Hire	£167.80
13/05/2025	Takings - Cafe	Card Payments	£167.80
14/05/2025	Regular Hire	HCC Hire	£143.97
14/05/2025	Takings - Cafe	Card Payments	£192.00
15/05/2025	Regular Hire	HCC Hire	£513.86
15/05/2025	Regular Hire	HCC Hire	£90.62
15/05/2025	Regular Hire	HCC Hire	£98.17
15/05/2025	Regular Hire	HCC Hire	£79.29
15/05/2025	Takings - Cafe	Card payments	£221.70
16/05/2025	Regular Hire	HCC Hire	£101.94
16/05/2025	Regular Hire	HCC Hire	£20.60
16/05/2025	Takings - Cafe	Card payments	£128.35
19/05/2025	Summer Fayre Stall	Summer Fayre 25	£20.00
19/05/2025	Regular Hire	HCC Hire	£400.62

19/05/2025	Regular Hire	HCC Hire	£149.32
19/05/2025	Regular Hire	HCC Hire	£31.48
19/05/2025	Regular Hire	HCC Hire	£448.29
19/05/2025	Regular Hire	HCC Hire	£67.98
19/05/2025	Regular Hire	HCC Hire	£1,090.00
19/05/2025	Takings - Cafe	Cash Takings	£509.60
19/05/2025	Takings - Cafe	Card payments	£135.85
20/05/2025	Regular Hire	HCC Hire	£24.75
20/05/2025	Regular Hire	HCC Hire	£115.95
20/05/2025	Regular Hire	HCC Hire	£84.60
21/05/2025	Summer Fayre Stall	Summer Fayre 25	£25.00
21/05/2025	Summer Fayre Stall	Summer Fayre 25	£25.00
21/05/2025	Regular Hire	HCC Hire	£115.98
21/05/2025	Regular Hire	HCC Hire	£243.98
21/05/2025	Takings - Cafe	Card payments	£272.20
22/05/2025	Regular Hire	HCC Hire	£166.03
22/05/2025	Takings - Cafe	Card payments	£171.60
23/05/2025	Summer Fayre Stall	Summer Fayre 25	£30.00
23/05/2025	Regular Hire	HCC Hire	£68.70
23/05/2025	Regular Hire	HCC Hire	£68.39
23/05/2025	Regular Hire	HCC Hire	£15.73
23/05/2025	Takings - Cafe	Card Payments	£112.20
23/05/2025	Takings - Cafe	Cash payments	£628.50
27/05/2025	Regular Hire	HCC Hire	£90.14
28/05/2025	Summer Fayre Stall	Summer Fayer 25	£100.00
28/05/2025	Regular Hire	HCC Hire	£362.72
28/05/2025	Regular Hire	HCC Hire	£271.88
28/05/2025	Regular Hire	HCC Hire	£28.37
28/05/2025	Takings - Cafe	Card payments	£144.05
28/05/2025	Takings - Cafe	Card Payments	£181.70
29/05/2025	Regular Hire	HCC Hire	£145.44
29/05/2025	Regular Hire	HCC Hire	£317.20
29/05/2025	Takings - Cafe	Card Payments	£204.40
30/05/2025	Allotment Holder	Allotment Rental	£16.00
30/05/2025	Regular Hire	HCC Hire	£60.01
30/05/2025	Regular Hire	HCC Hire	£10.49
30/05/2025	Regular Hire	HCC Hire	£245.54
30/05/2025	Takings - Cafe	Card Payments	£156.25
Total Receipts			£16,702.40

Detailed Income & Expenditure by Budget Heading 31/05/2025

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Community Centre								
1400 Community Centre Income	(9,716)	0	59,000	59,000			0.0%	
1410 Community Centre Inc ML Room	28,039	3,576	0	(3,576)			0.0%	
1415 Community Centre Inc SW Room	24,423	2,217	0	(2,217)			0.0%	
1420 Community Centre Inc OH Room	13,643	1,129	0	(1,129)			0.0%	
1435 Warm room grants	500	0	0	0			0.0%	
1440 Community Centre Inc Ww Room	4,079	339	0	(339)			0.0%	
1445 Community centre kitchenette	1,425	180	0	(180)			0.0%	
1455 Community centre stage hire	589	111	0	(111)			0.0%	
1460 Hire of flasks	574	35	0	(35)			0.0%	
1470 Hire of urn	44	15	0	(15)			0.0%	
1475 Storage charge	1,018	127	0	(127)			0.0%	
1476 Rent old parish office	1,049	0	0	0			0.0%	
Community Centre :- Income	65,665	7,728	59,000	51,272			13.1%	0
4070 Profess Fees/Agency Personnel	2,705	0	0	0		0	0.0%	
4112 Advertising	350	0	0	0		0	0.0%	
4150 Utilities & business rates	30,473	6,714	29,500	22,786		22,786	22.8%	
4160 Repairs/Maintenance	14,163	7,848	0	(7,848)		(7,848)	0.0%	
4240 Emergency Work	269	0	0	0		0	0.0%	
4250 PHS services	4,661	0	5,250	5,250		5,250	0.0%	
4295 Equipment - New/Replacement	3,893	0	18,464	18,464	53	18,411	0.3%	
4300 Equipment-Repair/Maintenance	1,107	0	700	700		700	0.0%	
4305 Parts- Repair/Replace/Spare	72	0	0	0		0	0.0%	
4390 Materials	74	0	0	0	1	(1)	0.0%	
4435 Contingencies	381	0	1,500	1,500	55	1,445	3.7%	
4450 Inspections	410	0	700	700		700	0.0%	
4480 Memberships & Subscriptions	1,931	28	2,500	2,472		2,472	1.1%	
4560 Property Maintain/Replacement	16,383	8,043	3,500	(4,543)	325	(4,868)	239.1%	
4625 Senior Citizens club	191	0	0	0		0	0.0%	
4630 Consumables	549	0	750	750	94	656	12.5%	
4635 cleaning agents/materials	3,453	495	2,000	1,505	287	1,218	39.1%	
4645 Warm room expenditure	499	0	250	250	17	233	6.6%	
4695 community centre redevelopment	(116)	0	0	0	860	(860)	0.0%	
4696 community centre WC project	14,250	0	0	0		0	0.0%	
Community Centre :- Indirect Expenditure	95,697	23,127	65,114	41,987	1,692	40,294	38.1%	0
Net Income over Expenditure	(30,031)	(15,400)	(6,114)	9,286				
6000 plus Transfer from EMR	1,527	0	0	0				
Movement to/(from) Gen Reserve	(28,504)	(15,400)	(6,114)	9,286				

Detailed Income & Expenditure by Budget Heading 31/05/2025

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
110 Administration								
1076 Precept	598,827	317,018	634,037	317,019			50.0%	
1085 Grants received	31,497	0	0	0			0.0%	
1099 Community Infrastructure	8,784	0	0	0			0.0%	
Administration :- Income	639,108	317,018	634,037	317,019			50.0%	0
4065 councillor training	525	0	1,000	1,000		1,000	0.0%	
4070 Profess Fees/Agency Personnel	0	4,296	5,000	704		704	85.9%	
4465 External Audit	1,680	0	1,680	1,680		1,680	0.0%	
4470 Internal Audit	3,560	222	3,270	3,048		3,048	6.8%	
4475 Legal Fees	399	0	667	667		667	0.0%	
4480 Memberships & Subscriptions	1,970	1,493	2,374	881		881	62.9%	
4550 Insurance	11,431	12,931	12,125	(806)		(806)	106.6%	
Administration :- Indirect Expenditure	19,565	18,941	26,116	7,175	0	7,175	72.5%	0
Net Income over Expenditure	619,543	298,077	607,921	309,844				
6001 less Transfer to EMR	8,784	0	0	0				
Movement to/(from) Gen Reserve	610,759	298,077	607,921	309,844				
120 Staff								
4000 Admin Staff	94,931	7,690	127,393	119,703	4,698	115,004	9.7%	
4010 Groundstaff	69,402	12,385	88,424	76,039		76,039	14.0%	
4020 Care Takers	67,302	11,054	86,743	75,689		75,689	12.7%	
4025 Cafe Staff	29,887	5,151	34,293	29,142		29,142	15.0%	
4030 Additional Staff	0	789	13,450	12,661		12,661	5.9%	
4040 PAYE	47,566	2,404	0	(2,404)		(2,404)	0.0%	
4045 Pension Scheme	54,282	3,918	38,000	34,082		34,082	10.3%	
4055 Staff training	1,645	1,954	4,500	2,546	2,074	472	89.5%	
4070 Profess Fees/Agency Personnel	3,011	0	4,127	4,127		4,127	0.0%	
4080 Employer NI	25,252	3,206	39,040	35,834		35,834	8.2%	
4090 Protective clothing/workwear	1,755	21	2,500	2,479	74	2,404	3.8%	
4480 Memberships & Subscriptions	83	0	0	0	17	(17)	0.0%	
Staff :- Indirect Expenditure	395,115	48,574	438,470	389,896	6,863	383,033	12.6%	0
Net Expenditure	(395,115)	(48,574)	(438,470)	(389,896)				
130 Council Office								
1360 Electricity FIT	(2,844)	0	200	200			0.0%	
1365 Misc office income	3	0	2,000	2,000			0.0%	
1490 Misc donations received	60	0	0	0			0.0%	
Council Office :- Income	(2,781)	0	2,200	2,200			0.0%	0

Detailed Income & Expenditure by Budget Heading 31/05/2025

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4070 Profess Fees/Agency Personnel	12	0	0	0		0	0.0%	
4112 Advertising	12	0	500	500		500	0.0%	
4150 Utilities & business rates	13,118	2,875	18,500	15,625		15,625	15.5%	
4160 Repairs/Maintenance	0	0	0	0	188	(188)	0.0%	
4240 Emergency Work	105	0	0	0	45	(45)	0.0%	
4250 PHS services	101	0	136	136		136	0.0%	
4295 Equipment - New/Replacement	204	11	2,066	2,055	7	2,048	0.9%	
4400 Chairman's Budget	10	0	1,500	1,500		1,500	0.0%	
4405 Expense/Mileage Members	0	0	100	100		100	0.0%	
4410 Expense/Mileage Staff	95	0	100	100		100	0.0%	
4415 Refreshments	416	86	550	464		464	15.7%	
4420 Telephone and Broadband	4,491	24	4,500	4,476		4,476	0.5%	
4425 IT Support and Maintenance	5,723	3,462	8,250	4,788		4,788	42.0%	
4430 Photocopier	890	0	1,500	1,500		1,500	0.0%	
4435 Contingencies	0	0	500	500		500	0.0%	
4440 Stationery	788	352	1,000	648	0	648	35.2%	
4445 Postage	77	0	237	237		237	0.0%	
4450 Inspections	410	0	1,300	1,300		1,300	0.0%	
4480 Memberships & Subscriptions	64	0	0	0		0	0.0%	
4485 Other Licences/Fees	4,357	147	3,750	3,603	29	3,574	4.7%	
4500 PWLB	46,752	8,945	43,094	34,149		34,149	20.8%	
4560 Property Maintain/Replacement	1,686	0	5,750	5,750	4	5,746	0.1%	
4565 Elections/Parish Poll	7,857	0	8,000	8,000		8,000	0.0%	
4570 Church Grass Cutting Contribut	0	0	800	800		800	0.0%	
4595 Misc contributions	0	0	200	200		200	0.0%	
4605 Grants awarded	100	0	0	0		0	0.0%	
4630 Consumables	0	0	210	210		210	0.0%	
4635 cleaning agents/materials	0	0	106	106		106	0.0%	
Council Office :- Indirect Expenditure	87,267	15,903	102,649	86,746	274	86,472	15.8%	0

Net Income over Expenditure **(90,049)** **(15,903)** **(100,449)** **(84,546)**

140 Neighbourhood Plan

1340 Neighbourhood Plan	35	0	0	0			0.0%	
Neighbourhood Plan :- Income	35	0	0	0				0
4135 Consultancy Fees	3,700	0	0	0		0	0.0%	
4600 Neighbourhood Plan	3,624	0	0	0		0	0.0%	
Neighbourhood Plan :- Indirect Expenditure	7,324	0	0	0	0	0		0
Net Income over Expenditure	(7,289)	0	0	0				

Detailed Income & Expenditure by Budget Heading 31/05/2025

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
150 Investment								
1080 Bank Interest Received	13,891	0	4,051	4,051			0.0%	
1090 Monthly Loyalty Rewards	117	0	92	92			0.0%	
1091 Cash back rebates	47	0	48	48			0.0%	
Investment :- Income	14,055	0	4,191	4,191				0
4060 Bank Charges & card fees	1,252	165	1,500	1,335		1,335	11.0%	
Investment :- Indirect Expenditure	1,252	165	1,500	1,335	0	1,335	11.0%	0
Net Income over Expenditure	12,803	(165)	2,691	2,856				
160 Planning								
4130 Hire of Rooms	0	185	300	115		115	61.8%	
Planning :- Indirect Expenditure	0	185	300	115	0	115	61.8%	0
Net Expenditure	0	(185)	(300)	(115)				
170 Health and Safety								
4135 Consultancy Fees	0	0	1,000	1,000		1,000	0.0%	
4140 Defibrillator	984	0	400	400		400	0.0%	
4295 Equipment - New/Replacement	268	0	300	300		300	0.0%	
4630 Consumables	25	0	50	50		50	0.0%	
4635 cleaning agents/materials	194	0	0	0		0	0.0%	
Health and Safety :- Indirect Expenditure	1,472	0	1,750	1,750	0	1,750	0.0%	0
Net Expenditure	(1,472)	0	(1,750)	(1,750)				
6000 plus Transfer from EMR	140	0	0	0				
Movement to/(from) Gen Reserve	(1,331)	0	(1,750)	(1,750)				
180 Media and Communications								
4105 Newsletter-Printing/Distributi	4,795	(100)	4,500	4,600		4,600	(2.2%)	
4110 Website and Emails	617	0	1,774	1,774		1,774	0.0%	
4112 Advertising	0	350	0	(350)		(350)	0.0%	
4155 IT Infrastructure	125	265	600	335	25	310	48.3%	
4460 CCTV	0	0	500	500		500	0.0%	
4685 Noticeboards	0	0	200	200		200	0.0%	
Media and Communications :- Indirect Expenditure	5,537	515	7,574	7,059	25	7,034	7.1%	0
Net Expenditure	(5,537)	(515)	(7,574)	(7,059)				

Detailed Income & Expenditure by Budget Heading 31/05/2025

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
190 Stores								
4150 Utilities & business rates	1,530	374	1,705	1,331		1,331	22.0%	
Stores :- Indirect Expenditure	1,530	374	1,705	1,331	0	1,331	22.0%	0
Net Expenditure	(1,530)	(374)	(1,705)	(1,331)				
195 Tractor Shed								
4150 Utilities & business rates	12,213	770	4,000	3,230		3,230	19.3%	
4450 Inspections	390	0	500	500		500	0.0%	
4560 Property Maintain/Replacement	454	0	750	750	80	670	10.7%	
Tractor Shed :- Indirect Expenditure	13,057	770	5,250	4,480	80	4,400	16.2%	0
Net Expenditure	(13,057)	(770)	(5,250)	(4,480)				
200 Residents' Parties								
4115 Consumable- Food/Beverage	646	0	600	600	17	583	2.8%	
4120 Over 65 Entertainment	220	0	250	250		250	0.0%	
4630 Consumables	36	0	100	100	40	60	40.0%	
Residents' Parties :- Indirect Expenditure	902	0	950	950	57	893	6.0%	0
Net Expenditure	(902)	0	(950)	(950)				
205 Events								
1480 Events income	3,981	404	6,050	5,646			6.7%	
Events :- Income	3,981	404	6,050	5,646			6.7%	0
4122 Events	7,027	365	9,000	8,635	588	8,047	10.6%	
4123 Bar trading costs	226	0	0	0		0	0.0%	
Events :- Indirect Expenditure	7,253	365	9,000	8,635	588	8,047	10.6%	0
Net Income over Expenditure	(3,272)	39	(2,950)	(2,989)				
210 Grounds								
1200 Football Hire Charges	2,357	0	2,250	2,250			0.0%	
1210 Football Training Area Hire	825	(68)	1,000	1,068			(6.8%)	
1215 Grass cutting agreement	14,282	0	17,187	17,187			0.0%	
1270 Floodlights Income	30	0	30	30			0.0%	
Grounds :- Income	17,494	(68)	20,467	20,535			(0.3%)	0
4160 Repairs/Maintenance	111	0	0	0	21	(21)	0.0%	
4195 Keys/Locks	394	0	212	212	47	165	22.2%	
4200 Locking parks	1,512	208	2,883	2,675		2,675	7.2%	

Detailed Income & Expenditure by Budget Heading 31/05/2025

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4205 Replacement Bins	381	158	2,200	2,042		2,042	7.2%	
4210 Emptying Bins/Fresheners	5,210	131	6,700	6,569		6,569	2.0%	
4215 Seats - Repair/Replacement	0	0	1,500	1,500		1,500	0.0%	
4220 Signage - New/Replacement	15	0	500	500		500	0.0%	
4225 Floodlights Maintenance/Repair	1,400	15	0	(15)		(15)	0.0%	
4235 grounds alarm system	453	0	0	0		0	0.0%	
4245 Highway grass verge cutting	6,779	2,086	11,000	8,914		8,914	19.0%	
4255 Skip hire	1,462	0	1,500	1,500	303	1,197	20.2%	
4260 Shrub/Tree/Hedge	944	0	1,500	1,500	15	1,485	1.0%	
4270 Fertilisers/Weed & Moss Killer	516	(36)	0	36	15	21	0.0%	
4275 Contractor Spray	0	0	2,000	2,000		2,000	0.0%	
4295 Equipment - New/Replacement	12,970	0	4,000	4,000		4,000	0.0%	
4300 Equipment-Repair/Maintenance	886	0	0	0	69	(69)	0.0%	
4305 Parts- Repair/Replace/Spare	41	0	0	0		0	0.0%	
4320 Small tools	731	0	1,000	1,000	25	975	2.5%	
4325 fence repairs	3,596	0	5,000	5,000		5,000	0.0%	
4390 Materials	3,590	17	4,000	3,983	501	3,483	12.9%	
4395 Wetting Agents/Preservatives	0	0	250	250		250	0.0%	
4435 Contingencies	0	0	2,500	2,500		2,500	0.0%	
4560 Property Maintain/Replacement	60	0	0	0		0	0.0%	
4635 cleaning agents/materials	89	0	450	450		450	0.0%	
Grounds :- Indirect Expenditure	41,139	2,579	47,195	44,616	996	43,620	7.6%	0
Net Income over Expenditure	(23,645)	(2,646)	(26,728)	(24,082)				
6000 plus Transfer from EMR	12,707	0	0	0				
Movement to/(from) Gen Reserve	(10,938)	(2,646)	(26,728)	(24,082)				
<u>220 Machinery and Vehicles</u>								
4160 Repairs/Maintenance	1,426	0	2,000	2,000	241	1,759	12.0%	
4265 Fuel	1,871	249	3,000	2,751		2,751	8.3%	
4290 Servicing	1,836	0	3,500	3,500	207	3,293	5.9%	
4295 Equipment - New/Replacement	557	0	5,700	5,700		5,700	0.0%	
4300 Equipment-Repair/Maintenance	70	0	0	0		0	0.0%	
4305 Parts- Repair/Replace/Spare	0	501	0	(501)		(501)	0.0%	
4310 Hire of Machinery & vehicles	5,538	825	3,970	3,145	99	3,046	23.3%	
4555 Vehicles	241	0	0	0		0	0.0%	
4680 Depreciation	0	0	1,000	1,000		1,000	0.0%	
Machinery and Vehicles :- Indirect Expenditure	11,540	1,575	19,170	17,595	547	17,048	11.1%	0
Net Expenditure	(11,540)	(1,575)	(19,170)	(17,595)				

Detailed Income & Expenditure by Budget Heading 31/05/2025

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
230 Trees								
4240 Emergency Work	36	0	1,668	1,668	9	1,659	0.5%	
4450 Inspections	495	0	0	0		0	0.0%	
4455 work & inspections	0	0	5,000	5,000		5,000	0.0%	
Trees :- Indirect Expenditure	531	0	6,668	6,668	9	6,659	0.1%	0
Net Expenditure	(531)	0	(6,668)	(6,668)				
240 Allotments								
1100 Allotment Income	4,746	41	4,000	3,959			1.0%	
1110 Water Recharge	(908)	0	0	0			0.0%	
1111 Electricity Recharge	39	0	0	0			0.0%	
1115 Pest control Recharge	(390)	0	0	0			0.0%	
Allotments :- Income	3,488	41	4,000	3,959			1.0%	0
4145 Landowner Rent	2,149	0	2,500	2,500		2,500	0.0%	
4150 Utilities & business rates	1,588	328	1,000	672		672	32.8%	
4170 Pest Control	0	0	600	600		600	0.0%	
4390 Materials	402	0	1,200	1,200		1,200	0.0%	
4435 Contingencies	0	0	600	600		600	0.0%	
4560 Property Maintain/Replacement	0	0	300	300		300	0.0%	
Allotments :- Indirect Expenditure	4,140	328	6,200	5,872	0	5,872	5.3%	0
Net Income over Expenditure	(652)	(287)	(2,200)	(1,913)				
250 Play Areas								
4295 Equipment - New/Replacement	32	0	1,500	1,500		1,500	0.0%	
4300 Equipment-Repair/Maintenance	87	0	2,000	2,000		2,000	0.0%	
4450 Inspections	294	0	350	350		350	0.0%	
Play Areas :- Indirect Expenditure	413	0	3,850	3,850	0	3,850	0.0%	0
Net Expenditure	(413)	0	(3,850)	(3,850)				
255 Hard Courts and Car Park								
1225 Outside courts	892	0	1,816	1,816			0.0%	
1230 No longer in use	14	0	0	0			0.0%	
Hard Courts and Car Park :- Income	906	0	1,816	1,816			0.0%	0
4300 Equipment-Repair/Maintenance	0	0	500	500		500	0.0%	
4340 Surface - Repair	0	0	500	500		500	0.0%	
4345 Surface Clean Chemicals	0	0	500	500		500	0.0%	
4560 Property Maintain/Replacement	344	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 31/05/2025

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4580 Car Park/ Pathways	83	0	0	0		0	0.0%	
Hard Courts and Car Park :- Indirect Expenditure	427	0	2,000	2,000	0	2,000	0.0%	0
Net Income over Expenditure	479	0	(184)	(184)				
260 Bowling Green								
1240 Bowls Hire Charges	1,900	2,088	2,090	2			99.9%	
Bowling Green :- Income	1,900	2,088	2,090	2			99.9%	0
4160 Repairs/Maintenance	0	0	200	200		200	0.0%	
4390 Materials	1,595	0	2,200	2,200	30	2,170	1.4%	
Bowling Green :- Indirect Expenditure	1,595	0	2,400	2,400	30	2,370	1.2%	0
Net Income over Expenditure	305	2,088	(310)	(2,398)				
265 Memorials								
1280 Memorial Garden Income	38	0	0	0			0.0%	
Memorials :- Income	38	0	0	0				0
4360 Rose Renewal	110	0	400	400		400	0.0%	
4575 War Memorial	125	0	350	350	7	343	1.9%	
Memorials :- Indirect Expenditure	234	0	750	750	7	743	0.9%	0
Net Income over Expenditure	(197)	0	(750)	(750)				
270 Traffic Highways/Environment								
1350 Parish Partnership grant	6,143	0	1,888	1,888			0.0%	
Traffic Highways/Environment :- Income	6,143	0	1,888	1,888			0.0%	0
4650 SAM	0	0	500	500		500	0.0%	
4655 Bus Shelters	0	0	500	500		500	0.0%	
4670 Parish Partnership Scheme	12,286	0	3,777	3,777		3,777	0.0%	
Traffic Highways/Environment :- Indirect Expenditure	12,286	0	4,777	4,777	0	4,777	0.0%	0
Net Income over Expenditure	(6,143)	0	(2,889)	(2,889)				
300 Cafe								
1500 Café Income	52,031	8,860	41,000	32,140			21.6%	
Cafe :- Income	52,031	8,860	41,000	32,140			21.6%	0
4070 Profess Fees/Agency Personnel	2,748	0	0	0		0	0.0%	
4150 Utilities & business rates	170	0	0	0		0	0.0%	

Detailed Income & Expenditure by Budget Heading 31/05/2025

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4160 Repairs/Maintenance	65	0	0	0		0	0.0%	
4295 Equipment - New/Replacement	439	0	0	0		0	0.0%	
4300 Equipment-Repair/Maintenance	63	0	700	700		700	0.0%	
4435 Contingencies	659	0	0	0		0	0.0%	
4630 Consumables	341	0	750	750		750	0.0%	
4635 cleaning agents/materials	130	0	150	150	8	142	5.3%	
4700 Machine Rental	(28)	0	0	0		0	0.0%	
4710 Café Purchases	22,917	2,886	23,500	20,614	1,067	19,547	16.8%	
4711 Community fridge/ fruit & veg	119	0	250	250		250	0.0%	
Cafe :- Indirect Expenditure	27,623	2,886	25,350	22,464	1,075	21,389	15.6%	0
Net Income over Expenditure	24,408	5,974	15,650	9,676				
Grand Totals:- Income	802,062	336,070	776,739	440,669			43.3%	
Expenditure	735,899	116,288	778,738	662,450	12,244	650,206	16.5%	
Net Income over Expenditure	66,163	219,782	(1,999)	(221,781)				
plus Transfer from EMR	14,374	0	0	0				
less Transfer to EMR	8,784	0	0	0				
Movement to/(from) Gen Reserve	71,753	219,782	(1,999)	(221,781)				

Annual Internal Audit Report 2024/25

Hellesdon Parish Council

www.hellesdon-pc.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, 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 2024/25 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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
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 (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 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).

Date(s) internal audit undertaken

16/12/2024

06/05/2025

07/05/2025

Name of person who carried out the internal audit

Giles Kerkham, LARKING GOWEN LLP

Signature of person who carried out the internal audit

Giles Kerkham

Date

21/05/2025

*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).

Hellesdon Parish Council Internal Audit Report

Year ended 31st March 2025

Final report to the Council – issued 02/06/2025



0330 024 0888 | larking-gowen.co.uk

Larking Gowen is the trading name of Larking Gowen LLP Chartered Accountants & Statutory Auditors



PrimeGlobal | An Association of
Independent Accounting Firms

Contents

Section:

	Key
1.	Introduction and scope
2.	Overall Assurance Opinion & Summary of Recommendations
3.	Detailed findings
Appendix 1	Statement of responsibility

Key

Key to Overall Assurance Opinion in section 2

In section 2 of this report we give our overall opinion as to the level of assurance provided by the system reviewed in this report. The five potential levels of assurance are.

Substantial	A sound system of control is in place which should provide management and Trustees with assurance that risks are being appropriately managed
Significant	A generally sound system of control is in place but with some weaknesses identified in specific areas which could, if not rectified, put the achievement of objectives in those specific areas at risk
Adequate	A generally sound system of control is in place but with several weaknesses identified which could, if not rectified, put the achievement of overall objectives at risk
Limited	Significant weaknesses have been identified which would, if not rectified promptly, place the achievement of objectives at serious risk
None	A system of control and risk management is not present in the area reviewed.

Key to Recommendations in sections 2 and 3 of this report

In section 2 we also summarise all recommendations made in section 3 of this report (being the detailed findings section). Our recommendations / points to consider are colour-coded as follows -.

Priority 1	We have identified a significant weakness or error and make a recommendation which requires your immediate attention
Priority 2	We have identified a weaknesses or error and make a recommendation which requires your prompt attention
Priority 3	We found no errors or control weaknesses but make a good practice suggestion, a point to consider, or suggest continuation of a new process
(None)	We found no errors or control weaknesses, therefore no recommendations made in this area (seen in section 3 only)

1 / Introduction and Scope

- 1.1. The Accounts and Audit Regulations 2015 imposes a duty on local councils to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.
- 1.2. The purpose of internal audit is to review and assess whether the Council's systems of financial and other controls are well designed and are operating effectively. It is essential that the internal audit function is sufficiently independent of the other financial controls and procedures of the Council which are the subject of review. The Council complied with the requirements in terms of independence from the Council's decision-making process by appointing Larking Gowen, Chartered Accountants to provide an internal audit function to the Council.
- 1.3. The internal audit function is not the detailed inspection of all records and transactions of a council in order to detect error or fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control.
- 1.4. We designed our internal audit work for the year to enable us to give an opinion in all relevant sections of the *Annual Internal Audit Report 2024/25* which forms page 3 of the *Annual Governance & Accountability Return 2024/25*. We took account of the requirements of the Accounts and Audit Regulations 2015 as applicable to smaller authorities, and of the detailed guidance for internal auditors set out in NALC's *Joint Panel on Accountability and Governance Practitioners' Guide March 2024* in particular Section Four – Best Practice Guidance for Internal Audit.
- 1.5. This report sets out observations on the areas examined during our onsite interim audit in December 2024 and our onsite financial year-end audit in May 2025. The report sets out the testing we conducted in each specified area, our findings from those tests and any recommendations which have arisen from our testing.
- 1.6. This report is provided on the basis that it is for your information only. However, as Section 4.23 of NALC's *JPAG Practitioners' Guide March 2024* advises that the narrative report to the full Council from your internal auditors (i.e. this report), should be published on the Council's website, we confirm that you are welcome to do this.

Acknowledgements:

- 1.7. We would like to take this opportunity to thank the staff of the Council, in particular Harry Clark and additionally during our December 2024 visit, Faye LeBon, for their assistance during our audits.

Abbreviations used in this report:

AGAR	Annual Governance & Accountability Return
HPC	Hellesdon Parish Council

2 / Overall Assurance Opinion and Summary of Recommendations

2.1 Overall Assurance Opinion on the systems reviewed in this report:

Significant	A generally sound system of control is in place but with some weaknesses identified in specific areas which could, if not rectified, put the achievement of objectives in those specific areas at risk
--------------------	--

See the key at the front of this report for an explanation of the range of potential assurance opinions.

2.2 2024/25 Annual Governance and Accountability Return, Form 3: The Annual Internal Audit Report:

On the basis of the work we have undertaken during the course of the year, we signed off the 2024/25 Annual Governance and Accountability Return, page 3 (the Annual Internal Audit Report), with a 'clean' response, assigning no negative assurances for any area.

2.3 Summary of recommendations in this report, for the year ended 31 March 2025:

The table below lists all recommendations made in the detailed findings section of this report (Section 3). See key at the front of this report for priority colour coding explanations.

None of the recommendations we raised from our interim or financial year end audits required us to give a negative opinion in any sections of the *Annual Internal Audit Report 2024/25*.

Report section	Recommendation and priority level	Management response	Officer/Councillor responsible	Due date
From section 3.1 The Policy Review Schedule held on the HPC website	Policies and other standing documents are up to date, are easily accessible via HPC's website, and approval is minuted. However, the Policy Review Schedule held on the HPC website was last updated in April 2024, and so erroneously gives the impression that many policies are overdue for approval. The Policy Review Schedule should be updated and re-uploaded to the Policies webpage.			
From section 3.1 Officer training and CPD needs / absence of handover periods	Once a new Parish Clerk and a new permanent Administration Officer have been appointed, the Council should discuss with all HPC officers their training and continuing professional development needs. We raise this as the Parish Clerk, Finance Officer and Administration Officer all left HPC in FY 2024/25 with a risk that some institutional knowledge may have been lost. This risk is increased because the Clerk and the Administration Officer both left before their successors were appointed which meant there was no opportunity for a handover period of sharing knowledge with their direct successors. (In contrast, the now-retired Finance Officer did have a handover period with the new Deputy Clerk).			

2 / Overall Assurance Opinion and Summary of Recommendations

Report section	Recommendation and priority level	Management response	Officer/Councillor responsible	Due date
From section 3.1 GDPR refresher training for long-standing staff members	Our discussion with the Facilities Manager and the Clerical Officer highlighted that staff who have been with HPC for some time would welcome some refresher GDPR / data security training due to the elapsed time since their original training in this area.			
From section 3.2 A small number of minutes from the year are not yet on the HPC website	As at 19 May 2025, these minutes had not been uploaded to HPC's website, and should be uploaded as soon as possible: <ul style="list-style-type: none"> • Full Council, 08/04/2025 • Staffing Committee, 07/11/2024 • Community Cafe Committee, 19/11/2024 • Events Committee, 15/01/2025 			
From section 3.4 Counts of cash takings at the cafe should always be done by two people, not by one person.	Our review of March 2025's reconciliations of Cafe cash takings noted that after the Clerk left, the majority of the counts were performed and signed off by only one person, the Deputy Clerk. As good practice, we recommend that the previous internal control whereby two people always do cash counts and sign them off is reinstated, even if this means asking a member of the cafe staff or a Councillor to sometimes be the second person (until a new Clerk and a permanent Administration Officer are appointed).			

2.4 Follow up on recommendations from our year-end narrative report for the prior year ended 31 March 2024

We made only one amber recommendations in last year's year-end report.

This noted three Council meetings / minutes missing from the "Your Council" pages of the HPC website when we checked on 9 May 2024, but also noted that they were added to the website as soon as we advised officers of their omission. Therefore there is nothing to follow up on now in relation to the specific minutes.

However the recommendation also suggested that officers review the HPC website to confirm that all agendas, papers and minutes have been uploaded. Our third recommendation this year (see table above) suggests that there is still room to improve in this area.

2 / Overall Assurance Opinion and Summary of Recommendations

2.5 Follow up on recommendations from our interim visit in December 2024

We raised two amber recommendations in our 6 February 2025 letter. We have followed up on both in the table below – both had been cleared prior to our May 2025 visit.

Recommendation and priority level in our 6 February 2025 letter	Current status as at May 2025
<p><u>Councillors' approval of approved payment signatories</u></p> <p>The 14/05/2024 Full Council minutes stated the names of the four approved payment signatories, with the Finance Officer Gavin Ellis being named as one of the four. This is good practice as it enables the Council to confirm its approval of the specific signatories.</p> <p>Upon GE's retirement in late 2024, Deputy Clerk Harry Clark replaced GE as an approved payment signatory. This had not yet been recorded in any Full Council minutes at the time of our December 2024 visit.</p> <p>We recommend that the next Full Council meeting states who the current four approved payment signatories are, and the minutes record this and the Council's approval of those named.</p>	<p><u>NOW CLEARED</u></p> <p>The minutes of the 11/03/2025 full Council meeting confirm that</p> <p><i>"The Parish Council formally agrees that the Deputy Clerk be added to the Parish Council's bank mandate".</i></p>
<p><u>Minutes omitted from the HPC website - new</u></p> <p>Our check of the minutes section on the HPC website on 20/12/2024 noted two new cases where the links to the minutes did not work (i.e. the minutes do not appear when the 'minutes' button is clicked on). Those are:</p> <ul style="list-style-type: none"> • Community Centre Committee, 14/08/2024 meeting minutes • Planning Committee 14/05/2024 meeting minutes <p>We recommend these broken links be corrected, and also that minutes added to the HPC website since 20/12/2024 be reviewed to confirm that the links to them all work.</p>	<p><u>NOW CLEARED RE: THE TWO SPECIFIC MINUTES NOTED AT LEFT</u></p> <p>We checked the HPC website during our May 2025 visit, this confirmed that both specific minutes noted at left have been added.</p> <p>However, we have raised a new recommendation from our May 2025 visit identifying new omitted minutes, as per the third recommendation in the table at paragraph 2.3 above.</p>

2.6 Our detailed findings for the year

We have set out our detailed findings for the 2024/25 financial year in sections 3.1 to 3.7.

3 / Detailed findings sections

Section 3 contents:

- 3.1 Assessment and management of risk
- 3.2 Maintenance of accounting records
- 3.3 Budgetary control and reserves
- 3.4 Incoming resources
- 3.5 Outgoing payments
- 3.6 Bank and petty cash
- 3.7 Wages

3.1 / Assessment and management of risk

Objective: To ensure adequate arrangements are in place to identify and manage risks

Testing conducted	Findings	Recommendations
We reviewed arrangements for updating and reviewing the Risk Register, to ensure that risks are being appropriately identified and managed.	<p>We confirmed that the Parish Clerk updated the Council's Risk Registers ahead of the 29 April 2024 meeting of the Policy, Property and Resource Committee, which reviewed and accepted the updated risk assessment, as is noted in the minutes. Risks have therefore been appropriately considered during the 2024/25 financial year.</p> <p>The segregation of preparation (by the Clerk) and review (by Councillors) is consistent with good practice.</p> <p>The Deputy Clerk confirmed during our May 2025 visit that he is aware (as are members of the Council) that the risk assessments are now due for renewal, and then for review by Councillors, and this will be done once a new Parish Clerk and a new Council Chairman have been appointed, both of which are pending.</p>	<p>No recommendations.</p> <p>We agree that once a new Clerk and Chairman are in place, the risk assessments should be updated and then reviewed by Councillors as soon as possible.</p>
We reviewed insurance coverage.	<p>Insurance was renewed with Zurich from 1 April 2023, the date the previous Zurich policy expired. This is a 3-year contract which runs to 31 March 2026, but within which HPC has an annual option to renew or not renew, and to inform Zurich of any fixed assets additions – this was done with both the April 2024 and April 2025 renewals. By agreeing to a 3-year contract, HPC secured a discount on the price.</p> <p>In our 2023/24 internal audit we reviewed the areas and amounts covered by the insurance and found them to be appropriate to the needs of a parish council, and to the specific assets owned by HPC.</p>	No recommendations
<p>We reviewed internal policies and other standing documents to ensure they are up to date.</p> <p>We reviewed;</p> <ul style="list-style-type: none"> • policies etc on the HPC website's Policies page • the Policy Review Schedule on the website's Policies page • Council minutes re approval. 	<p>The Council's policies and other standing documents are available on the HPC's website's Policies page. We reviewed the webpage on 9 May 2025 and found the documents there were comprehensive and covered all key areas we would expect (specifically - Code of Conduct, Financial Regulations, Scheme of Delegation to Clerk & RFO, Standing orders, and Terms of Reference for Committees).</p> <p>We reviewed each document named above, in every case, the version on the HPC website was the most up to date approved version of the document (i.e. approved in either May or June 2024).</p> <p>The 14 May 2025 and 11 June 2024 Full Council minutes meetings confirmed the key documents named above were properly approved by the Council, and that the Financial Regulations incorporate the new National Association of Local Councils model.</p> <p>We noted one matter arising. The Policies webpage includes a useful Policy Review Schedule, which lists all policies and standing documents, the month they were last approved, and their next review date. As at our 9 May 2025 review, this schedule had not been updated since April 2024 – and so still showed many policies as last approved in May, July or December 2023, and with a next review date in the 2024/25 financial year, when in fact they have been reviewed and approved in May 2024 or more recently and so the next review is now due during the 2025/26 financial year. This document should be updated and re-uploaded to the Policies webpage.</p>	<p>Policies and other standing documents are up to date, are easily accessible via HPC's website, and approval is minuted.</p> <p>However, the Policy Review Schedule held on the HPC website was last updated in April 2024, and so erroneously gives the impression that many policies are overdue for approval. The Policy Review Schedule should be updated and re-uploaded to the Policies webpage.</p>

3.1 / Assessment and management of risk

Testing conducted	Findings	Recommendations
We reviewed whether a Responsible Financial Officer (RFO) was in place during the financial year.	<p>A Responsible Financial Officer was in place during the whole of the financial year to 31 March 2025:</p> <ul style="list-style-type: none"> the former Clerk, until her departure then, after the Clerk's departure (and until a new Clerk is appointed), the Deputy Clerk, on a temporary basis. We confirmed that his appointment as RFO was approved by the full Council's 11/03/2025 meeting, and this was recorded in the minutes. 	No recommendations
We considered the adequacy of staffing levels.	<p>Staffing levels in the HPC office have been below optimal since the start of calendar year 2025 for two reasons:</p> <ul style="list-style-type: none"> The long standing Administration Officer left at the start of 2025. At the date of our audit, a permanent replacement had not been appointed, but temporary cover had been in place since March. The Parish Clerk in place since March 2022 left HPC on 21 March 2025. At the date of our audit neither a new permanent Clerk nor a locum Clerk had been appointed. The Deputy Clerk has been covering the roles of both Clerk and Deputy Clerk since 22 March, including those of Responsible Finance Officer. <p>We did not identify any significant weaknesses in internal control arising from the above staffing shortfalls, as the former Clerk was in place until 10 calendar days before financial year end, and the Deputy Clerk has provided cover since then as well as continuing to carry out tasks assigned him in his own role as Deputy Clerk (although this dual role cannot continue indefinitely due to the workload it involves).</p> <p>Our discussions with the Deputy Clerk and the new Chair of the Council (a qualified accountant) provided us with assurance that support is being provided to the Deputy Clerk whilst he is covering two roles, whilst still maintaining segregation of duties between officers and councillors.</p> <p>Our discussions with the new Chair of the Council after our onsite fieldwork confirmed that plans are in place to address the staffing shortfalls and that he and Councillors more generally will implement additional supervision over internal financial control processes until a new Clerk is in place and has become familiar with HPC's processes – this is sensible.</p> <p>We also noted from our review of the Staffing Committee's meeting minutes that Councillors have been discussing the need to appoint a new permanent Clerk and a new permanent Administration Officer and are aware of the impact of staffing shortfalls on the workload of other members of staff.</p> <p>We have raised a recommendation regarding training, as the new Clerk and new Administration Officer once appointed, will both have to start their roles at HPC without any opportunity for a handover period with their predecessors, and additionally, the Deputy Clerk has taken on the RFO role unexpectedly, albeit on a temporary basis until a new Clerk is appointed.</p>	<p>Once a new Parish Clerk and a new permanent Administration Officer have been appointed, the Council should discuss with all HPC officers their training and continuing professional development needs.</p> <p>We raise this as the Parish Clerk, Finance Officer and Administration Officer all left HPC in FY 2024/25 with a risk that some institutional knowledge may have been lost.</p> <p>This risk is increased because the Clerk and the Administration Officer both left before their successors were appointed which meant there was no opportunity for a handover period of sharing knowledge with their direct successors. (In contrast, the now-retired Finance Officer did have a handover period with the new Deputy Clerk).</p>

3.1 / Assessment and management of risk

Testing conducted	Findings	Recommendations
We assessed GDPR and Data Protection compliance.	<p>We confirmed that HPC has separate policies in place covering 1) GDPR, 2) Data Protection, 3) CCTV, and 4) Filming, recording & photography at meetings. All these policies were most recently reviewed and agreed by Councillors at the 12 December 2024 Property, Policy & Resource Committee meeting, as confirmed by the published minutes. These policies are therefore sufficiently up to date.</p> <p>There were no GDPR breaches in the year, and where it was thought an incident may have potentially been a breach, it was voluntarily reported to the Information Commissioners' Office and advice was sought from the Monitoring Officer at Broadland District Council – therefore appropriate actions were taken (and the ICO and BDC both confirmed no GDPR breach had occurred).</p> <p>Our discussion with the Facilities Manager and the Clerical Officer highlighted that staff who have been with HPC for some time would welcome some GDPR reminder / refresher training due to the elapsed time since their original training.</p>	<p>Our discussion with the Facilities Manager and the Clerical Officer highlighted that staff who have been with HPC for some time would welcome some refresher GDPR / data security training due to the elapsed time since their original training in this area.</p>
We assessed whether appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches.	<p>Appropriate arrangements are in place. Qualified external inspectors (RoSPA Play Safety Ltd, who are licensed by the Royal Society for the Prevention of Accidents) are engaged by HPC to carry out annual site inspections and provide detailed written annual safety reports including photographs and traffic-lighted risk assessments.</p> <p>We reviewed the minutes and supporting papers for the 6 August 2024 Playing Fields, Allotments & Amenities Committee meeting – this confirmed RoSPA Play Safety Ltd's annual reports for Middleton Lane, Meadow Way, and the MUGA/Skate Park were received, and were reviewed by the Committee.</p> <p>These annual inspections are supplemented by daily visual reviews by HPC's Facilities Team when they open up each site in the morning. As the team are familiar with each site, this is an appropriate day-to-day measure.</p>	<p>No recommendations</p>

3.2 / Maintenance of accounting records

Objective: To ensure that books of account have been properly kept throughout the financial year.

Testing conducted	Findings	Recommendations
We discussed the use of the RBS financial system.	<p>RBS (Rialtas Business Solutions) is designed for local authorities and was brought into use at HPC from 1 February 2017. RBS has been used now at HPC for more than seven full financial years and continues in use in the 2025/26 financial year now underway.</p> <p>The Deputy Clerk reports that RBS continues to work effectively both in terms of entering data into RBS, and the system's ability to then produce appropriate, prompt and user-friendly output reports.</p> <p>HPC has continued to update the way it uses RBS. It purchased a new purchase order module and brought this into use from the start of the 2024/25 financial year, with the following new process in place across the year:</p> <ul style="list-style-type: none"> When a purchase needs to be ordered from a supplier, the Administration Officer (mostly) or the Finance Officer / Deputy Clerk (as an alternative) check the relevant budget code on RBS to see if there are sufficient spare funds in it – if there are, the purchase order (PO) is input to RBS If there are not sufficient spare funds in the budget code, the matter is cascaded up to the Clerk to either approve or reject the purchase being made As well as strengthening internal controls over purchases, another advantage of the new system is that as soon as a purchase order is on RBS, it can be seen in the budget monitoring reports, and so these now reflect expenditure commitments as well as actual expenditure where a purchase invoice has been received in. <p>The purchase order module formed part of our testing of purchases across the 2024/25 financial year, discussed in section 3.5 of our report.</p>	No recommendations
We tested whether RBS was up to date for receipts and payments at our May 2025 onsite audit visit.	We confirmed that all data for the year ended 31 March 2025 was entered on RBS and reconciled at the time of our May 2025 onsite audit.	No recommendations
We tested whether the Council verifies the accounting records each month.	<p>We confirmed that each month the Finance Officer (until September 2024) / Deputy Clerk (since September 2024) prints from RBS a list of the preceding month's payments and receipts for the full Council to formally review and approve at its monthly meeting. The Council also reviews and approves at the same time the bank reconciliation, reserves summary and income and expenditure statement for the preceding month.</p> <p>We confirmed by review of the minutes that the full Council reviewed and approved all of the above for every month of the 2024/25 financial year up to and including February 2025 and each approval was duly recorded in the minutes for that meeting. We could not check for Council review and approval re March 2025 as the April 2025 full Council meeting minutes are not yet on the HPC website (as at 19/05/2025).</p>	No recommendations

3.2 / Maintenance of accounting records

Testing conducted	Findings	Recommendations
We discussed RBS backup procedures.	<p>We confirmed by discussion with the Deputy Clerk that a backup of the data on RBS is taken every seven days. This is manually triggered by the Deputy Clerk clicking the backup option onscreen.</p> <p>A copy goes to RBS's head office and a copy also goes to a virtual cloud. Additionally, a 'hard' copy is taken on a memory stick which is held in the fireproof safe at the Community Centre. Therefore, three remote backups are held offsite – a robust backup method.</p>	No recommendations
<p>We confirmed that the Council had uploaded the required disclosures to its public website, in relation to the prior financial year (as set out on the front page of the AGAR for 2024/25).</p> <p><i>(Note – by "prior year", we mean the year ended 31 March 2024 and by "current year" we mean the year ended 31 March 2025).</i></p>	<p>We confirmed by reviewing the HPC public website that the required disclosures had all been made, specifically:</p> <ul style="list-style-type: none"> Details of all expenditure over £500 was published month by month in the year ended 31 March 2024. When we checked on 19 May 2025, details up to and including April 2025 were uploaded – and so the reporting was entirely up to date Sections 1, 2 and 3 of the prior year's Annual Governance and Accountability Return (AGAR) had been published (this being mandatory) and the prior year Annual Internal Audit Report had also been published (this is not mandatory but the front sheet of the AGAR strongly recommends it as good practice) The prior year notice of the public's right to inspect the unaudited financial statements, as well as the prior year notice of conclusion of their external audit, had both been published on the HPC website. Our discussion with the Deputy Clerk and Councillor Maidstone confirmed they are aware of the requirement to publish by 1 July 2025 the notification of the public's right to inspect the current year's unaudited accounts, as well as sections 1 and 2 of the current year's AGAR. 	No recommendations
We reviewed completeness of the minutes uploaded to the HPC public website	<p>On the HPC website, we reviewed all Council and committee meetings in the 2024/25 financial year, to check if minutes had been uploaded. In almost all cases they had, however, there were some exceptions.</p> <p>As we reported in our letter following our interim audit in December 2024, the Community Centre Committee's 14 August 2024 meeting minutes, and the Planning Committee's 14 May 2024 meeting minutes were not uploaded at that time. Both these omissions have now been corrected.</p> <p>Our updated review of the website on 19 May 2025 found that most minutes from November 2024 onwards had been uploaded, however those we list in our recommendation at right had not been.</p>	<p>As at 19 May 2025, these minutes had not been uploaded to HPC's website:</p> <ul style="list-style-type: none"> Full Council, 08/04/2025 Staffing Committee, 07/11/2024 Community Cafe Committee, 19/11/2024 Events Committee, 15/01/2025

3.3 / Budgetary control and reserves

Objective: To ensure that the annual precept request is the result of a proper budgetary process and that the budget process has been regularly monitored.

Testing conducted	Findings	Recommendations									
We discussed the precept process for the financial year which ended on 31 March 2025, and for the new financial year ending 31 March 2026.	<p>We confirmed that processes followed the usual expected timeline.</p> <table> <tr> <th><u>Financial year</u></th><th><u>Full Council approval date</u></th><th><u>Form submitted to Broadland DC on time?</u></th></tr> <tr> <td>2024/25</td><td>9 January 2024</td><td>Yes & BDC have paid over all of the precept</td></tr> <tr> <td>2025/26</td><td>14 January 2025</td><td>Yes & BDC have paid over the first half of the precept</td></tr> </table>	<u>Financial year</u>	<u>Full Council approval date</u>	<u>Form submitted to Broadland DC on time?</u>	2024/25	9 January 2024	Yes & BDC have paid over all of the precept	2025/26	14 January 2025	Yes & BDC have paid over the first half of the precept	No recommendations
<u>Financial year</u>	<u>Full Council approval date</u>	<u>Form submitted to Broadland DC on time?</u>									
2024/25	9 January 2024	Yes & BDC have paid over all of the precept									
2025/26	14 January 2025	Yes & BDC have paid over the first half of the precept									
We verified whether actual expenditure against budget is reported regularly to the Council.	<p>The Finance Officer (up to September 2024) / Deputy Clerk (after September 2024) prepares a monthly analysis of actuals vs budget and passes it to the full Council to review. These show income & expenditure for the whole of HPC for the month and the cumulative year-to-date. The reports are produced by the touch of a button straight from the RBS finance system.</p> <p>Our review of the minutes of Council meetings noted that the full Council regularly and promptly reviewed the monthly reports and actively monitored actuals v budget. These reviews are clearly recorded in the Council meeting minutes, which contained a specific reference to every month's income and expenditure report having been reviewed. We could not check for Council review of the budgetary report for March 2025 as the April 2025 full Council meeting minutes are not yet on the HPC website (as at 19/05/2025).</p>	No recommendations									
We discussed whether the financial ledger allows for effective budget monitoring.	<p>The cost centre structure of the financial ledger (and therefore the monitoring reports) is clear and logical, with separate cost centres for the Community Centre, administration, staff, and the HPC office, through to smaller areas such as allotments, play areas and the bowling green.</p> <p>From our review of the cost centre structure this year and in recent years, it is clear that HPC's officers have been able to tailor the cost centre structure on RBS to make it appropriate to the council's recording and reporting needs, for example, in a previous year, adding a new cost centre code specifically for the café at the Community Centre, to allow for easier monitoring of the café's costs.</p>	No recommendations									

3.3 / Budgetary control and reserves

Testing conducted	Findings	Recommendations															
We reviewed arrangements to monitor HPC's reserves and the level of reserves around year end.	<p>Effective monitoring arrangements for reserves are in place.</p> <p>Each of the full Council's monthly meetings receives an earmarked reserves summary from the Deputy Clerk to review and approve alongside their monthly approval of receipts, payments, bank reconciliations and income/expenditure to date against the budget. Each individual earmarked reserve is listed by name along with the opening and closing balance and any net transfers.</p> <p>We reviewed the level of reserves as at 31 March 2025 (prior to any year end transfers from general to earmarked reserves), and noted they were in a healthy position being higher than those at the prior year end:</p> <table><tr><td>General reserves</td><td>£243k</td><td>(at 31 March 2024: £160k)</td></tr><tr><td>Earmarked reserves</td><td>£598k</td><td>(at 31 March 2024: £604k)</td></tr><tr><td>TOTAL RESERVES</td><td>£841k</td><td>(at 31 March 2024: £764k)</td></tr></table> <p>HPC's Financial Reserve Management Policy May 2024 (as reviewed May 2025), states that general reserves should be no less than £150k as this is considered adequate for three months' running costs of the Council.</p> <p>The 31 March 2025 general reserves meet this requirement, as shown below:</p> <table><tr><td>Precept for the year ended 31 March 2025</td><td>£599k</td></tr><tr><td>Three months precept is</td><td>£150k</td></tr><tr><td>General reserves at 31 March 2025 are</td><td>£243k</td></tr></table>	General reserves	£243k	(at 31 March 2024: £160k)	Earmarked reserves	£598k	(at 31 March 2024: £604k)	TOTAL RESERVES	£841k	(at 31 March 2024: £764k)	Precept for the year ended 31 March 2025	£599k	Three months precept is	£150k	General reserves at 31 March 2025 are	£243k	No recommendations
General reserves	£243k	(at 31 March 2024: £160k)															
Earmarked reserves	£598k	(at 31 March 2024: £604k)															
TOTAL RESERVES	£841k	(at 31 March 2024: £764k)															
Precept for the year ended 31 March 2025	£599k																
Three months precept is	£150k																
General reserves at 31 March 2025 are	£243k																

3.4 / Incoming resources

Objective: To ensure the correct price has been charged, income has been securely received, recorded and promptly banked, and VAT is correctly accounted for.

Testing conducted	Findings	Recommendations
We tested all precept income receipts.	<p>We confirmed that all £598,827 of expected precept income in relation to the 2024/25 financial year was received from Broadland District Council (BDC). As usual, this income was received in two separate and equal payments, the first in April 2024 and the second in September 2024. The total precept income received matched the amount on the annual precept forms submitted to BDC in January 2024.</p> <p>HPC has also received (in April 2025) the first half of its precept income for the 2025/26 year. The amount received was exactly 50% of the amount requested in the 2025/26 precept/budget submission to BDC made in January 2025, and was therefore consistent with expectations.</p>	No recommendations
We tested a sample of receipts of non-precept income selected from across the 2024/25 financial year.	<p>Half of our 12 samples were selected from sales invoices, and to ensure we tested for completeness, the other half were selected from bank statements. We checked whether all our samples were consistent between sales invoices / hire agreements, the bank reconciliation, the nominal ledger (including checking that any VAT was separated out), the quarterly VAT return to HMRC, and the income as seen on the bank statement,</p> <p>All our samples agreed between the above sources, and no issues or concerns arose from this testing.</p>	No recommendations
We considered whether security controls over cash received at the Community Centre Cafe and at the main HPC office are adequate and effective.	<p>Security controls over cash received at the HPC office have been sufficiently strong during the 2024/25 year.</p> <p>This income relates to (for example) allotments, or room hire at the Community Centre. Cash / cheques are received at the main HPC office by one of the officers (all of whom are based in same room). Groundscare / caretaking staff do not take receipt of any cash or cheques – this is good practice as the control environment is stronger the fewer people are able to take receipt. Additionally, groundscare / caretaking staff would be more likely to be alone when receiving cash, which would increase the risk of misappropriation.</p> <p>Cash and cheque receipts (other than at the café) are now few in number. This aids internal control, as cash and cheques are more susceptible to fraud or theft than online/electronic receipts. Most receipts are now received online directly into the current business bank account and HPC also has a 'square card' facility enabling the public to pay by debit card or credit card. This has proved particularly useful for allotment receipts.</p> <p>Counting up and banking (These processes apply to income received both at the café and at the HPC office).</p> <p>The standard control at HPC is that two of the four members of the office staff count the cash together in the HPC office. The pairs of counters are rotated as well. For café income they compare the cash to the 'Z reports' from the tills and follow up with the café staff on any discrepancies, if not evident from notes on the 'Z reports' added by cafe staff at the time. The planned control is consistent with good practice – although as we note below, staff shortages meant it was not in place across the entire financial year.</p> <p>Once counted, cash and cheques are taken promptly to the safe within the Community Centre and they then stay there until just before the Deputy Clerk banks them at the Post Office – this is usually done once a week. This prompt paying into the bank is also consistent with good practice.</p>	No recommendations

3.4 / Incoming resources

Testing conducted	Findings	Recommendations																																																							
<p>We reviewed a sample of the Café income cash counts.</p> <p><i>(The café being the largest regular source of physical cash receipts)</i></p>	<p>We reviewed the counts of cash received at the café for the last two weeks in March 2025, including checking the reconciliations back to the till receipts, which were filed with the reconciliations. The Cafe was open four days per week in this period. We also assessed whether each count was performed and carried out by two people (an expected control). Of the nine dates we reviewed, there were small unresolved differences of 20 pence or less on four days, and no unresolved differences on five days. The daily reconciliations found:</p> <table><tr><th>Day & Date</th><th>Signed by <u>two</u> Officers?</th><th>Initial Difference: (Cash vs till receipts)</th><th>Unresolved Difference: (Cash vs till receipts)</th><th>Which is higher?</th></tr><tr><td>Fri 14/03/2025</td><td>✓</td><td>£0.05</td><td>£0.05</td><td>Till</td></tr><tr><td>Tue 18/03/2025</td><td>✓</td><td>£0.20</td><td>£0.20</td><td>Cash</td></tr><tr><td>Wed 19/03/2025</td><td>✓</td><td>£NIL</td><td>£NIL</td><td>-</td></tr><tr><td>Thu 20/03/2025</td><td>✓</td><td>£NIL</td><td>£NIL</td><td>-</td></tr><tr><td>Fri 21/03/2025</td><td>No (Dep Clerk only)</td><td>£NIL</td><td>£NIL</td><td>-</td></tr><tr><td>Tue 25/03/2025</td><td>✓</td><td>£7.18 (£7.10 a card refund)</td><td>£0.08</td><td>Cash</td></tr><tr><td>Wed 26/03/2025</td><td>No (Dep Clerk only)</td><td>£0.20</td><td>£0.20</td><td>Cash</td></tr><tr><td>Thu 27/03/2025</td><td>No (Dep Clerk only)</td><td>£7.40 (see note 1)</td><td>£NIL</td><td>-</td></tr><tr><td>Fri 28/03/2025</td><td>No (Dep Clerk only)</td><td>£NIL</td><td>£NIL</td><td>-</td></tr><tr><td>NET</td><td></td><td></td><td>£0.43</td><td>Cash</td></tr></table> <p><i>(Note 1: The explanation was that card payments totalling £7.40 were not on the till receipt)</i></p> <p>As the unresolved differences are all small, and the net across the period was that more cash was received than was recorded at the tills – we do not consider the above is indicative of any misappropriation of cash.</p> <p>However, we noted that low levels of staffing in the HPC office meant that the expected control that each cash count would be carried out by two officers and then signed off by both, was only in place until 20 March 2025 – up to that point, each cash count in our sample was performed and signed off by two officers (the Clerk and Deputy Clerk). The Clerk left HPC on 21 March 2025 (with no immediate replacement) and from that date on, all but one cash count in our sample was performed and signed off by the Deputy Clerk only. We have raised a recommendation that all cash counts be performed and signed off by two people.</p> <p>As the cash reconciliations were still performed promptly and signed off by at least one person, till receipts were kept on file, no significant unexplained differences arose – and segregation of duties was still in place as the Deputy Clerk is not involved in creating the till receipts – we still assess that a sufficiently robust control environment is in place to justify a positive assessment of income controls on the <i>Annual Internal Audit Report 2024/25</i> form in the AGAR.</p>	Day & Date	Signed by <u>two</u> Officers?	Initial Difference: (Cash vs till receipts)	Unresolved Difference: (Cash vs till receipts)	Which is higher?	Fri 14/03/2025	✓	£0.05	£0.05	Till	Tue 18/03/2025	✓	£0.20	£0.20	Cash	Wed 19/03/2025	✓	£NIL	£NIL	-	Thu 20/03/2025	✓	£NIL	£NIL	-	Fri 21/03/2025	No (Dep Clerk only)	£NIL	£NIL	-	Tue 25/03/2025	✓	£7.18 (£7.10 a card refund)	£0.08	Cash	Wed 26/03/2025	No (Dep Clerk only)	£0.20	£0.20	Cash	Thu 27/03/2025	No (Dep Clerk only)	£7.40 (see note 1)	£NIL	-	Fri 28/03/2025	No (Dep Clerk only)	£NIL	£NIL	-	NET			£0.43	Cash	<p>Our review of March 2025's reconciliations of Cafe cash takings noted that after the Clerk left, the majority of the counts were performed and signed off by only one person, the Deputy Clerk. As good practice, we recommend that the previous internal control whereby two people always do cash counts and sign them off is reinstated, even if this means asking a member of the cafe staff or a Councillor to sometimes be the second person (until a new Clerk and a permanent Administration Officer are appointed).</p>
Day & Date	Signed by <u>two</u> Officers?	Initial Difference: (Cash vs till receipts)	Unresolved Difference: (Cash vs till receipts)	Which is higher?																																																					
Fri 14/03/2025	✓	£0.05	£0.05	Till																																																					
Tue 18/03/2025	✓	£0.20	£0.20	Cash																																																					
Wed 19/03/2025	✓	£NIL	£NIL	-																																																					
Thu 20/03/2025	✓	£NIL	£NIL	-																																																					
Fri 21/03/2025	No (Dep Clerk only)	£NIL	£NIL	-																																																					
Tue 25/03/2025	✓	£7.18 (£7.10 a card refund)	£0.08	Cash																																																					
Wed 26/03/2025	No (Dep Clerk only)	£0.20	£0.20	Cash																																																					
Thu 27/03/2025	No (Dep Clerk only)	£7.40 (see note 1)	£NIL	-																																																					
Fri 28/03/2025	No (Dep Clerk only)	£NIL	£NIL	-																																																					
NET			£0.43	Cash																																																					
<p>We confirmed that Community Infrastructure Levy (CIL) income is monitored.</p>	<p>We confirmed via review of full Council meeting minutes and supporting papers (e.g. those for the 14 January 2025 meeting) that the receipt of CIL income was monitored, and the specific expenditure it would be spent on was discussed and minuted, including any allocation to specific earmarked reserves.</p>	<p>No recommendations</p>																																																							

3.5 / Outgoing payments

Objective: To ensure that the purchase and payments system and controls have been working effectively.

Testing conducted	Findings	Recommendations
We tested a sample of payments selected from the purchase ledger across the 2024/25 financial year.	<p>All 13 payments we tested (12 in our original sample plus one additional sample as noted below):</p> <ul style="list-style-type: none"> • were accurately reflected on the RBS <i>nominal</i> ledger, including being allocated to an appropriate code • were correctly allocated on the ledger as regards VAT, and VAT was therefore reclaimed where allowed • were accurately reflected in the bank reconciliation for the period • were seen coming out of the bank, and in a reasonable time frame when compared to invoice date.. <p>11 of our initial 12 samples:</p> <ul style="list-style-type: none"> • agreed to a purchase invoice or a receipt which was initialled by the two Councillors who are payment authorisers <p>One of our samples was only authorised by one of the two Councillors. We raised this on the first day of our onsite visit and the second authorising Councillor reviewed and retrospectively initialled the relevant receipt during our second day onsite. We therefore raise no recommendation at right, as the matter has already been corrected. We selected an additional payment at random, and this was correctly signed off by both Councillors. The error therefore appeared to be a one-off oversight and not indicative of a systematic failure in payment authorisations.</p> <p>The additional retrospective control, whereby at each full Council meeting the Council approves the previous month's payments, was also effective throughout the year – our minutes review confirmed that all payments from April 2024 through to March 2025 were subsequently approved by the full Council and each approval was recorded in the official minutes.</p> <p>Appropriate segregation of duty controls are in place over the actual outgoing payments via BACS (the method used for the vast majority of HPC's payments), namely:</p> <ul style="list-style-type: none"> • the Deputy Clerk (or the Finance Officer until September 2024) prepares the BACS list electronically • The authorised Councillor approves the BACS list electronically, and Barclays then make the electronic transfers to suppliers' bank accounts. • the Barclays banking software enforces this segregation of duties, as it does not allow the same person to do both the preparation and approval of the BACS list. <p>Appropriate segregation of duty controls are in place over cheque payments, namely:</p> <ul style="list-style-type: none"> • The Finance Officer writes out cheques after posting details of the payment to the RBS finance system • Two out of Councillor Johnson, Councillor Douglass, the Parish Clerk, and the Deputy Clerk sign the cheque, but at least one of the signatories must always be a councillor. 	No recommendations

3.5 / Outgoing payments

Testing conducted	Findings	Recommendations
We tested the timeliness of VAT returns submitted to HMRC.	<p>HPC's VAT submissions for all four quarters in the April 2024 to March 2025 period were submitted in time to meet the HMRC submission deadlines.</p> <p>Within our sample testing of receipts and payments (as set out elsewhere in this report), we vouched that VAT was correctly recorded on the RBS financial ledger for all our samples where VAT was applicable.</p>	No recommendations
We reviewed the controls around the Council's Barclaycard	<p>The Council's Barclaycard is mostly used to pay suppliers – the types of payments that in the past would have been made by cheque or even by petty cash.</p> <p>We sample tested the Barclaycard statements for September 2024 and March 2025. As each of the two banking signatory Councillors has a card in their name (but both on the same Barclaycard account), for both months we sample tested from both Councillors' Barclaycard statements – so we tested four statements in total.</p> <p>We found that an appropriate control environment is in place around the use of the Barclaycard as:</p> <ul style="list-style-type: none"> • All four Barclaycard statements we tested had been initialled by <i>both</i> of the banking signatory Councillors to approve payment. • All the payments we tested were supported by a purchase order and/or a purchase invoice, initialled by both the banking signatory Councillors. • There is also segregation over the actual making of the payments. The Deputy Clerk (or the Finance Officer until September 2024) creates the payments file and uploads it to Barclays online banking and Councillor Douglass then approves the payment online on the Barclays system. Only then is the payment made. This dual authorisation process is enforced by the Barclays online system, and payments will not be made unless the payments file is uploaded and then approved by two separate people, both of whom must be a bank signatory, and one of whom must be a Councillor. • The payments are then retrospectively approved by the full Council as part of their monthly review and approval of the preceding month's payments. • There is a £2,000 limit on any payment to one supplier, and the Barclaycard balance is cleared down to £nil every month. <p>We therefore consider that appropriate controls are in place over the new Barclaycard.</p>	No recommendations
Fixed assets – we discussed the maintenance of the fixed assets register for the year	<p>We discussed this with the Deputy Clerk. At the time of our May 2025 visits, the fixed assets register had not been updated, however, the Deputy Clerk and Grounds Manager planned to do this as part of the process of completing the 2024/25 AGAR.</p> <p>Updating the register was expected to be straightforward as only one fixed asset (a tractor) had been purchased in the year, and this would be recognised in the fixed assets register at purchase cost per the purchase invoice (less any reclaimable VAT) as is standard.</p>	No recommendations

3.6 / Bank and petty cash

Objective: To ensure that bank reconciliations are accurate and completed on a regular basis, and petty cash is appropriately used and monitored.

Testing conducted	Findings	Recommendations
Bank - we tested the year end bank reconciliations.	<p>Our testing confirmed that all HPC's 31 March 2025 bank balances as per the nominal ledger had been fully reconciled by the Deputy Clerk back to month-end bank statements. We confirmed that all HPC's bank accounts had been reconciled.</p> <p>There were no unexplained balancing items at the year end. The year-end reconciliation was completed promptly after year end.</p>	No recommendations
Bank - we tested if bank reconciliations were completed promptly during the whole year.	<p>Bank reconciliations were completed promptly by the Finance Officer (up to August 2024) and then the Deputy Clerk (September 2024 onwards) throughout the 2024/25 financial year.</p> <p>Each month's bank reconciliation had been subsequently reviewed and approved by the full Council, and this approval was recorded in the official minutes.</p>	No recommendations
Petty cash - we tested a sample of payments made from petty cash between April 2024 and March 2025.	<p>Our six samples were picked from the petty cash book. We found that all six entries were supported by either a valid receipt or a numbered refund slip whose value matched the petty cash book entry.</p> <p>The petty cash book is reconciled monthly as part of the bank reconciliation processes, and so we also checked that each of our samples was included in the reconciliation for the relevant month – all were included.</p> <p>And, for each of our sampled month ends, we checked that the amount per the month end bank reconciliation matched the written amount at month end in the written petty cash book. For all our samples, it did match, and the written month-end amount in the petty cash book had been correctly summed.</p>	No recommendations

3.7 / Wages

Objective: To ensure salaries are paid in accordance with Council approvals and that the PAYE and NIC requirements have been correctly applied.

Testing conducted	Findings	Recommendations
We discussed with the Deputy Clerk the ongoing payroll procedures.	<p>Responsibility for payroll sat with the (now retired) Finance Officer until September 2024, and the Deputy Clerk from October 2024 onwards. We discussed payroll matters, and we found that:</p> <ul style="list-style-type: none"> The Deputy Clerk was not aware of any current problems relating to payroll, and there were no matters that would require us to investigate further. HPC is up to date with payments to HMRC, the Norfolk Local Government Pension Scheme (LGPS) and the NEST Pension Scheme, and has been throughout the financial year ended 31 March 2025. HPC is also up to date and has met all deadlines for submission of data - both for RTI payroll information to HMRC, and pension data to the pension funds, including the SR71 forms required by the Norfolk LGPS. Wages for all staff were paid via electronic bank transfer (and have been since June 2018), with no problems arising from this. The payments are therefore covered by the banking controls which we described in section 3.5 of this report. 	No recommendations
We reviewed whether processes were in place to ensure correct employee deductions and employer contributions were made re National Insurance and pensions.	<p>We noted that an HMRC-recognised cloud-based payroll software system (IRIS Staffology) is used by HPC alongside an IRIS HR software.</p> <p>IRIS Staffology calculates the appropriate employer and employee NI deductions based on the employee's earnings and other relevant factors, and automatically updates the NI contributions when new tax year rates or changes are introduced. Staffology also allows manual adjustments to be made in relation to NICs for specific employees in a particular pay-run or pay-runs. The Deputy Clerk confirmed that where necessary during the 2024/25 year, all manual adjustments to NIC deductions / contributions were made on Staffology.</p> <p>In relation to employee / employer pension contributions, manual checks of the correctness of contributions were performed by the Finance Officer (to September 2024) and Deputy Clerk (since October 2024) (and were also carried out re NICs). And as the required data submissions were made to both the Norfolk LGPS and NEST pension schemes during the financial year, there has also been external review of HPC's pension deductions / contributions.</p>	No recommendations
We carried out a walkthrough test in relation to a new employee who joined in the year	<p>Our walkthrough testing found:</p> <ul style="list-style-type: none"> The employee has a formal contract which is signed by the employee and also on behalf of HPC. They have been paid the correct amount in accordance with their joining date and pay scale point. Employee deductions and employer contributions have been appropriately made for National Insurance and pensions. They were added to the IRIS Staffology payroll system by another member of staff (segregation of duties were in place) <p>There were no matters arising to report from our testing.</p>	No recommendations

Appendix 1 – Statement of responsibility

It is the Council's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for internal responsibilities for the design and operation of these systems.

We endeavour to plan our work so that we have a reasonable expectation of detecting significant control weakness and, if detected, we shall carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected, and our examinations as internal auditors should not be relied upon to disclose all fraud or other irregularities which may exist.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or all of the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein.

Our report is prepared solely for the use of the Council and senior management of Hellesdon Parish Council. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose. Larking Gowen neither owes or accepts any duty to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by their reliance on our report.

©Larking Gowen LLP 2025. All rights reserved.

Larking Gowen LLP is registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales. Details about our audit registrations can be viewed at www.auditregister.org.uk under reference number C006357957.

Larking Gowen LLP's Registered Office is at: 1st Floor Prospect House, Rouen Road, Norwich, NR1 1RE

Contact

T: 01603 624181 / 01473 833411

E giles.kerkham@larking-gowen.co.uk

E marc.cawthorne@larking-gowen.co.uk

larking-gowen.co.uk



@LarkingGowen

Larking Gowen LLP trading as Larking Gowen. Larking Gowen LLP is an Independent Member Firm of PrimeGlobal, a worldwide association of independent accounting firms.

Item 7: Standing orders

9. Motions for a meeting that require written notice to be given to the proper officer

- a) A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b) No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 10 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c) The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d) If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least 10 clear days before the meeting.
- e) If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chairman of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f) The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g) Motions received shall be recorded and numbered in the order that they are received.
- h) Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.