

## REPORT 11



Sam Adeniji - CWRPC Clerk &lt;chalvingtonwithripeclerk@gmail.com&gt;

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**Bike posts**

1 message

13 December 2023 at 22:34

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To: chalvingtonwithripeclerk@gmail.com, BT Bishop <btbishop@bt.com>

Dear Sam

I would like to put forward a request to the parish council for the removal of the four bike posts sited at the top of Channers lane so they can be repurposed at the new community space behind Ripe church.

They have never been or will be used by cyclists( I have dozens of photographs to support this claim) and were unwanted by the vast majority of the community.

As these were purchased out of CIL money I feel that the community would benefit with their relocation allowing visitors to the community space to be able to lock up their bikes and enjoy this new facility.

We have numerous volunteers to assist in their relocation and therefore the parish council would not incur any costs.

I believe this has already been agreed in principle by RACCA who are happy to install them.

If this could make its way onto the next Parish Council agenda I would be grateful.

Kind regards

BT Bishop  
Ripe.

Sent from my iPhone



# REPORT 14 - COUNCILLOR'S ALLOWANCES

Sam Adeniji - CWRPC Clerk <chalvingtonwithripeclerk@gmail.com>

## FW: Independent Remuneration Panel - Town and Parish Councillor Allowances for 2024/25

1 message

**Katie Maxwell** <Katie.Maxwell@wealden.gov.uk>

20 December 2023 at 14:43

To: "Alcistonparishmeeting@gmail.com" <Alcistonparishmeeting@gmail.com>, "clerk@alfristonparishcouncil.org.uk" <clerk@alfristonparishcouncil.org.uk>, "arlingtonparishcouncilsussex@aol.com" <arlingtonparishcouncilsussex@aol.com>, "berwickparishcouncil@aol.co.uk" <berwickparishcouncil@aol.co.uk>, "clerk@buxted-pc.gov.uk" <clerk@buxted-pc.gov.uk>, "Chalvingtonwithripeclerk@gmail.com" <Chalvingtonwithripeclerk@gmail.com>, "clerk@chiddingly.gov.uk" <clerk@chiddingly.gov.uk>, "clerk@crowboroughtowncouncil.gov.uk" <clerk@crowboroughtowncouncil.gov.uk>, "cuckmerepc@googlemail.com" <cuckmerepc@googlemail.com>, "clerk@danehill-pc.org" <clerk@danehill-pc.org>, "clerk@edfparishcouncil.org.uk" <clerk@edfparishcouncil.org.uk>, "easthoathlywithhallandpc@gmail.com" <easthoathlywithhallandpc@gmail.com>, "clerk@fletching-pc.org" <clerk@fletching-pc.org>, "parishclerk@forestrow.gov.uk" <parishclerk@forestrow.gov.uk>, "clerk@framfieldcouncil.org.uk" <clerk@framfieldcouncil.org.uk>, "clerk@frant-pc.gov.uk" <clerk@frant-pc.gov.uk>, "clerk@hadlowdown.org" <clerk@hadlowdown.org>, "john.harrison@hailsham-tc.gov.uk" <john.harrison@hailsham-tc.gov.uk>, "parishclerk@hartfieldonline.com" <parishclerk@hartfieldonline.com>, Helen Johnson <clerk@hwpc.org.uk>, "clerk@hellingly-pc.org.uk" <clerk@hellingly-pc.org.uk>, "clerk@herstmonceauxparish.org.uk" <clerk@herstmonceauxparish.org.uk>, "hooepc2@btinternet.com" <hooepc2@btinternet.com>, "clerk@horam.com" <clerk@horam.com>, "isfieldpc1@aol.com" <isfieldpc1@aol.com>, "laughtonclerk@gmail.com" <laughtonclerk@gmail.com>, "littlehorstedchairman@gmail.com" <littlehorstedchairman@gmail.com>, "longmanclerk@gmail.com" <longmanclerk@gmail.com>, "clerk@maresfieldparish.org.uk" <clerk@maresfieldparish.org.uk>, "clerk@mayfieldfiveashes.org.uk" <clerk@mayfieldfiveashes.org.uk>, "clerk@ninfieldpc.co.uk" <clerk@ninfieldpc.co.uk>, "pevenseypc@outlook.com" <pevenseypc@outlook.com>, "townclerk@polegatetowncouncil.gov.uk" <townclerk@polegatetowncouncil.gov.uk>, "clerk@rotherfieldparishcouncil.co.uk" <clerk@rotherfieldparishcouncil.co.uk>, "quysner@btinternet.com" <quysner@btinternet.com>, "townclerk@uckfieldtc.gov.uk" <townclerk@uckfieldtc.gov.uk>, "clerk@wadhurst-pc.gov.uk" <clerk@wadhurst-pc.gov.uk>, "warbletonparishcouncil@gmail.com" <warbletonparishcouncil@gmail.com>, "wartlingpc@aol.com" <wartlingpc@aol.com>, "clerk@westhamparishcouncil.org.uk" <clerk@westhamparishcouncil.org.uk>, "parishclerkwjpc@btconnect.com" <parishclerkwjpc@btconnect.com>, "clerk@withyhamparishcouncil.org.uk" <clerk@withyhamparishcouncil.org.uk>

**UPDATE - apologies I have attached the correct report – the basic allowance for Level 3 should be £1492 not £1805. This affects Hailsham, Crowborough and Uckfield.**

Dear all

Please find attached the final report from the Independent Remuneration Panel, who met on 12 December 2023 to consider the Town and Parish Councillor Allowances for 2024/25. The Panel was established by Wealden District Council under Regulation 27 of the Local Authorities (Members' Allowances) (England) Regulations 2003, for the Town and Parish Councils in its area.

You will see from the report that the Panel recommended a 4.6% increase to all Basic and Chairman's Allowances rounded to the nearest pound.

I just wanted to bring to your attention that our Cabinet will be meeting on 7 February 2024 to consider the recommendations made by the IRP for **District Councillors**, which also recommended a 4.6% increase in the allowances.

At the Panel's meeting, the feedback from several Parish/Town Councillors was considered. The Panel expressed concern that some councillors did not realise they were entitled to an allowance. In addition, some Councils agreed en masse not to accept an allowance and it was felt that this could deter individuals from continuing as a councillor. One proposal received suggested that the acceptance of allowances should be for the clerk to communicate directly with individual councillors so that the decision is an individual rather than a group one.

The relevant extract which sets out the next steps for the Parish/Town Councils (I also attach a copy of the entire Regulations for your information):

## **The Local Authorities (Members' Allowances) (England) Regulations 2003**

### **Recommendations of parish remuneration panels**

**28.—(1)** A parish remuneration panel shall produce a report in relation to the members of the authorities in respect of which it was established, making recommendations, in accordance with the provisions of regulation 29, as to—

- (a) the amount of parish basic allowance payable to members of such authorities;
- (b) the amount of travelling and subsistence allowance payable to members of such authorities;
- (c) whether parish basic allowance should be payable only to the chairman of any such authority or to all of its members;
- (d) whether, if parish basic allowance should be payable to both the chairman and the other members of any such authority, the allowance payable to the chairman should be set at a level higher than that payable to the other members and, if so, the higher amount so payable; and
- (e) the responsibilities or duties in respect of which members should receive parish travelling and subsistence allowance.

(2) A copy of a report made under paragraph (1) shall be sent to each authority in respect of which recommendations have been made.

### **Levels of allowances**

**29.—(1)** A parish remuneration panel may, in making its recommendations in accordance with regulations 27 and 28, either—

- (a) apply the same recommended levels of parish basic allowance and parish travelling and subsistence allowance to all the authorities in respect of which it was established; or
- (b) make different recommendations for different authorities.

(2) A parish remuneration panel shall express its recommendation as to the level of parish basic allowance, in respect of a parish or parishes, as a percentage of the sum that an independent

remuneration panel has recommended as the level of basic allowance for the establishing authority which is the responsible authority for that parish or parishes.

(3) The percentage referred to in paragraph (2) may be one hundred per cent.

(4) A parish remuneration panel shall also express its recommendation as to the level of parish basic allowance as a monetary sum being a monetary sum equivalent to the percentage expressed in accordance with paragraphs (2) and (3).

### **Publicity in respect of reports of parish remuneration panels**

**30.**—(1) Once an authority receives a copy of a report made to it by a parish remuneration panel in accordance with regulation 28, it shall, as soon as reasonably practicable—

- (a) ensure that copies of that report are available for inspection by members of the public on reasonable notice; and
- (b) arrange for the publication in a conspicuous place or places in the area of the authority, for a period of at least 14 days, of a notice which—
  - (i) states that it has received recommendations from a parish remuneration panel in respect of allowances;
  - (ii) describes the main features of that panel's recommendations and specifies the recommended amounts of each allowance mentioned in the report in respect of that authority; and
  - (iii) states that copies of the panel's report are available for inspection on reasonable notice and gives details of the manner in which notice should be given of an intention to inspect the report.

(2) An authority shall supply a copy of a report made by a parish remuneration panel in accordance with regulation 28 to any person who requests a copy and who pays to the authority such reasonable fee as the authority may determine.

If you have any further queries please contact me.

Kindest regards

Katie

**Katie Maxwell | Senior Democratic Services Officer**

Democratic Services, Wealden District Council

01892 602429

[katie.maxwell@wealden.gov.uk](mailto:katie.maxwell@wealden.gov.uk)

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<http://www.wealden.gov.uk>  [@wealdendistrict](#)  [@wealden\\_](#)  [@wealdendc](#)

Please note that the Democratic Services team are mainly working from home. If you need to get in touch with a member of the team, please see my contact details below or you can contact the team on 01892 602720 / [committee.services@wealden.gov.uk](mailto:committee.services@wealden.gov.uk)

The [Wealden website](#) remains the most convenient way for our residents to access Council services 24/7. The Contact Centre (01323 443322) continues to operate remotely and is available during “normal” office hours Mon/Tues/Thur/Fri 08:30am – 5pm, Wed 09:00am – 5pm.

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#### 2 attachments

 **Members Allowances Regs 2003.pdf**  
72K

 **FINAL parish Report December 2023.doc**  
114K

# Report of the Wealden Parish Independent Remuneration Panel on Town and Parish Councillor Allowances for 2024/25

## Introduction

1. This is the 23rd Annual Report of the Parish Independent Allowances and Remuneration Panel to make recommendations regarding the amount of payments that may be made to Councillors. The Panel is established by Wealden District Council under Regulation 27 of the Local Authorities (Members' Allowances) (England) Regulations 2003, for the Town and Parish Councils in its area (full list of Town and Parish Councils to which the report applies is attached at Appendix A).

## Summary

2. The Panel recommends:

- a) That allowances should be paid in accordance with three bands, Levels 1 to 3 as defined in Appendix A;
- b) That there be an increase in allowances in line with that recommended for District Councillors, with Basic and Chairman's Allowances rounded to the nearest pound. These allowances for 2024/25 to be as set out below.

<b>2024/25</b>	<b>LEVEL 1</b>	<b>LEVEL 2</b>	<b>LEVEL 3</b>
<i>Basic Allowance</i>	£188	£468	£1,492
<i>Chairman's Allowance</i>	£326	£734	£2,060

- c) That the policy to fix Travelling Allowances in line with HM Revenue & Customs 'Approved Mileage Allowance Payment' (AMAP) rates be re-affirmed;
- d) Subsistence Allowance to be the same as those indicated for District Councillors. These allowances for 2024/25 are set out in the table below.

Breakfast	£7.50	When away from home on approved Council business before 8 a.m.
Lunch	£9.80	When away from home on approved Council business between 12 noon and 2 p.m.
Evening Meal	£17.30	When away from home on approved Council business after 7 p.m.
Overnight absence	£98.30	When outside London
London and specified Conferences	£110	

All claims must be accompanied by a valid receipt and payment is subject to Councillors signing to say they have actually and necessarily incurred the amount being claimed.

- e) That the recommendations set out above are all proposed for implementation at the commencement of the financial year 2024/25. However, Town and Parish Councils can choose the extent to which they wish to implement these allowances; and
- f) The Panel notes with regret that it is still not possible under the current legislation to recommend a Carers' Allowance for Parish/ Town Councillors, but would wish for all Parish and Town Councils to consider adopting a basic

allowance to enable Parish/Town Councillors to use this to cover care costs where need to attend meetings.

### **Membership of Panel and Meetings**

3. The Panel consists of three members – Mr Edward Stone (Chairman), Mr Stephen Hallam and Mr Clive Mills.
4. The Panel met on 12 December 2023 via the medium of MS Teams. The Panel subsequently dealt with the preparation of this report through discussion and advice from officers via email to finalise this report.

### **Panel Remit**

5. The Panel produces a report in relation to the members of the town and parish councils for which the Wealden District Council is the responsible authority and in respect of which it is established, making recommendations, in accordance with the provisions of regulation 29 of the 2003 Regulations, as to:
  - a) the amount of parish basic allowance payable to members of such town and parish councils;
  - b) the amount of travelling and subsistence allowance payable to members of such town and parish councils;
  - c) whether parish basic allowance should be payable only to the Mayor or Chairman of any such town and parish council or to all of its members;
  - d) whether, if parish basic allowance should be payable to both the Mayor or Chairman and the other members of any such town and parish council, the allowance payable to the Mayor or Chairman should be set at a level higher than that payable to the other members, and, if so, the higher amount so payable; and
  - e) the responsibilities or duties in respect of which members should receive parish travelling and subsistence allowance.

### **Parish Basic and Chairman's Allowances**

6. As in previous years, the Panel has examined available data in order to assist in determination of a recommendation on parish/town council basic allowance and whether it should be payable to both the Mayor or Chairman and the other elected members of a town or parish council.
7. The Panel has considered last year's report to Town and Parish Councils recommending allowances for 2023/24.
8. The Clerk to the Panel had invited all Town and Parish Councillors, via the clerks, to provide any comments on the allowance scheme. No responses had been received.
9. The Panel emphasised that it is keen to see all Parish and Town Councils adopt a scheme of some sort, even if it is normal practice not to claim. This is to ensure that no potential candidate should be put off standing due to the costs of working as a local councillor, and to ensure that Parish and Town Councillors could choose to claim an allowance should they need to do so.
10. Following discussion, the Panel **recommends** that the increase in allowances is in line with that recommended for District Councillors at 4.6%, in line with inflation, rounded to the nearest pound (£). This is in line with the Panel's recommendations for Wealden District Council.
11. Regulation 29(2) of the 2003 Regulations requires that recommendations be expressed not only in cash terms but also as a percentage of the amount recommended by the Independent Remuneration Panel as the Basic Allowance for Wealden District Councillors. The Panel is recommending that the allowance is increased for District Councillors to £5070 per annum for the financial year 2024/25. Based on that figure, the percentages have been incorporated into the attached Appendix A.

### Chairman's Allowance

12. As indicated in previous reports, individual Town and Parish Councils are free to decide whether an allowance should be payable only to the Mayor or Chairman and/or to all of its members. The Chairman's Allowance, as recommended by this report, is intended to be paid as a substitute for the Basic Allowance rather than in addition to it, but this is at the discretion of each Town and Parish Council.
13. Town and Parish Councils are reminded that the Chairman's Allowance (again detailed in the attached Appendix A) is an allowance personal to the Parish/Town Councillor elected Mayor or Chairman. It is entirely separate to the allowance under the Local Government Act 1972, Sections 15(5), which is payable as the Parish/Town Council thinks fit to reasonably meet the expenses of the office of Mayor or Chairman.
14. The Panel **recommends** an increase to all Chairman's Allowances of 4.6%, on the same basis as increases to Parish/Town Council Basic Allowances, as detailed in Appendix A attached.

### Travelling Allowance

15. The Panel wanted to clarify that under Regulation 26 of the 2003 Regulations, Town and Parish Councils may pay travelling and subsistence allowances, including an allowance in respect of travel by bicycle or by any other non-motorised form of transport, undertaken or incurred in connection with the performance of any duty within one or more of the categories set out in that Regulation. This also includes provision for encouraging car sharing.
16. Councillors can receive up to a tax-free approved amount when using their own vehicles in carrying out their duties. These payments are known as Approved Mileage Allowance Payments (AMAP), and as from 6 April 2011 the following rules apply:
  - Car or Van – 45p per mile for the first 10,000 miles and 25p per mile thereafter;
  - Motor Cycle – 24p per mile (all miles);
  - Cycle – 20p per mile (all miles); and
  - A 5 pence per mile per passenger supplement for up to four passengers.
17. The Panel observed that there was no mention of claims for other travel costs within the Allowance Scheme, such as public transport and taxis. It was suggested that this category be included and reimbursed in full, subject to the Council's approval.

### Subsistence Allowance

18. The Panel **recommends** that the current level of subsistence rates to be the same as those indicated for District Councillors. These allowances for 2024/25 are set out in the table below:

Breakfast	£7.50	When away from home on approved Council business before 8 a.m.
Lunch	£9.80	When away from home on approved Council business between 12 noon and 2 p.m.
Evening Meal	£17.30	When away from home on approved Council business after 7 p.m.
Overnight absence	£98.30	When outside London
London and specified Conferences	£110	

19. It was confirmed that payment should still be subject to Parish/ Town Councillors certifying that they had actually and necessarily incurred the amount being claimed. The Panel commented that subsistence allowance was a 'top up' on the amount it would cost a councillor to eat at home.

### **Co-opted Members**

20. As set out above, under the relevant legislation co-opted members of Town and Parish Councils are not eligible to be paid Parish/Town Council Basic Allowances nor Chairman's Allowances, but may claim Travelling and Subsistence Allowances. It is not in the Panel's remit to make any recommendations that this change.

### **Communication of Allowances**

21. On receipt of this Report, Town and Parish Councils must advertise receipt of the report in line with Regulation 30 (2003 Regulations).
22. In setting the levels of allowances, Town and Parish Councils must show they have regard to the IRP's recommendations, but it is entirely up to each Town and Parish Council what scheme of allowances is adopted. The Panel has expressed its preference that an allowance scheme is adopted by all Councils, even if not claimed by individual Councillors. When adopting a scheme, Parish and Town Councils must under the Regulations publish its scheme by public notice.

**Edward Stone**  
**Chairman**

**Dated: 12 December 2023**

	<b>LEVEL1</b>	<b>LEVEL2</b>	<b>LEVEL3</b>	
<b>Basic Allowance</b>	£188	£468	£1,805	
<b>Chairman's Allowance</b>	£ 326	£734	£ 2,060	
<b>PARISH</b>	<b>No. of Cllrs</b>	<b>Maximum Basic Allowance</b>	<b>Maximum Chairman's Allowance</b>	<b>% of Recommended District Basic Allowance</b>
<b><u>Level 1</u></b>				
<b>Alciston</b>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
<b>Little Horsted</b>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
<b>Selmeston</b>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
<b>Cuckmere Valley</b>	7	£188	£326	3.71%
<b>Berwick</b>	7	£188	£326	3.71%
<b>Wartling</b>	7	£188	£326	3.71%
<b>Long Man</b>	7	£188	£326	3.71%
<b>Hooe</b>	7	£188	£326	3.71%
<b>Arlington</b>	7	£188	£326	3.71%
<b>Laughton</b>	7	£188	£326	3.71%
<b>Isfield</b>	7	£188	£326	3.71%
<b>Chiddingly</b>	9	£188	£326	3.71%
<b>Hellingly</b>	15	£188	£326	3.71%
<b>Hadlow Down</b>	7	£188	£326	3.71%
<b>Fletching</b>	9	£188	£326	3.71%
<b>Warbleton</b>	11	£188	£326	3.71%
<b>Frant</b>	11	£188	£326	3.71%
<b>Alfriston</b>	7	£188	£326	3.71%
<b>East Hoathly/Halland</b>	9	£188	£326	3.71%
<b>Chalvington/Ripe</b>	7	£188	£326	3.71%
<b>Horam</b>	11	£188	£326	3.71%
<b>East Dean/Friston</b>	9	£188	£326	3.71%
<b>Framfield</b>	11	£188	£326	3.71%
<b>Hartfield</b>	13	£188	£326	3.71%
<b>Ninfield</b>	9	£188	£326	3.71%
<b>Danehill</b>	9	£188	£326	3.71%
<b>Buxted</b>	15	£188	£326	3.71%
<b>Withyham</b>	13	£188	£326	3.71%
<b>Herstmonceux</b>	11	£188	£326	3.71%
<b>Mayfield/ Five Ashes</b>	15	£188	£326	3.71%
<b>Maresfield</b>	14	£188	£326	3.71%
<b>Rotherfield</b>	13	£188	£326	3.71%
<b>Westham</b>	13	£188	£326	3.71%
<b>Pevensay</b>	13	£188	£326	3.71%
<b>Wadhurst</b>	15	£188	£326	3.71%

<b><u>Level 2</u></b>				
<b>Forest Row</b>	15	£468	£734	9.23%
<b>Willingdon/Jevington</b>	19	£468	£734	9.23%
<b>Polegate</b>	15	£468	£734	9.23%
<b>Heathfield/Waldron</b>	21	£468	£734	9.23%
<b><u>Level 3</u></b>				
<b>Hailsham</b>	24	£1,492	£2,060	29.42%
<b>Uckfield</b>	15	£1,492	£2,060	29.42%
<b>Crowborough</b>	16	£1,492	£2,060	29.42%

# REPORT 16B

## Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of **Chalvington With Ripe Parish Council – ES0018**

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

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

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

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2022/23

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

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

In the prior year, the smaller authority was exempt from our review, thus we have not reviewed any evidence to support the prior year comparatives on the AGAR.

The date of approval of Section 1 has been incorrectly recorded on the AGAR. The minutes of the meeting at which the AGAR was approved have been reviewed and demonstrate that Sections 1 and 2 have been approved in the correct order on the same date. The smaller authority should ensure that the correct dates are recorded on the AGAR in future.

### 3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

 SIGNATURE REQUIRED

Date

20/09/2023



## MULBERRY & CO

Chartered Certified Accountants  
Registered Auditors  
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w www.mulberryandco.co.uk

Our Ref: MICHELLE/CHA008

# REPORT 16C

Mrs S Adeniji  
Chalvington with Ripe Parish Council  
The Council Office  
The Rectory  
East Sussex  
BN25 2QR

18 December 2023

Dear Sam

**Re: Chalvington with Ripe Parish Council**  
**Internal Audit Year Ended 31 March 2024 – Interim Audit report**

### Executive summary

Following completion of our interim internal audit on 18 December 2023 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not at the interim audit. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Chalvington with Ripe Parish Council are well established and followed.

### Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 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.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

### Independence and competence

Your audit was conducted by Michelle Webber on behalf of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 27 years' experience in the financial sector with the last 12 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

### Engagement Letter

An engagement letter was previously issued to the council covering the 2023/24 internal audit assignment. Copies of this document are available on request.

### Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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## A. BOOKS OF ACCOUNT

### **Internal audit requirement**

*Appropriate accounting records have been properly kept throughout the financial year.*

### **Audit findings**

The interim audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website [www.chalvingtonwithrieparishcouncil.co.uk](http://www.chalvingtonwithrieparishcouncil.co.uk)

The council continues to use the Scribe accounting package for recording the day-to-day financial transactions of the council. This is an industry specific accounting package and I make no recommendation to change. The system is used regularly to record transactions and produce management information reports for review at council meetings.

## B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

### **Internal audit requirement**

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

### **Audit findings**

*Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit*

The external auditor's report for 2022/23 has not been completed, External auditors' comments 'The date of approval of Section 1 has been incorrectly recorded on the AGAR. The minutes of the meeting at which the AGAR was approved have been reviewed and demonstrate that Sections 1 and 2 have been approved in the correct order on the same date. The smaller authority should ensure that the correct dates are recorded on the AGAR in future. The notice of conclusion and the external auditors report was published on the website, and will be reported to council on 11 January 2024 meeting.

*Confirm by sample testing that councillors sign statutory office forms*

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides details of the individual councillor's Register of Members' Interests forms via a link to Wealden District Council.

*Confirm that the council is compliant with the relevant transparency code*

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so. I recommend reviewing the way the information is published on the website of Upper Beeding Parish Council as a best practice example via this link [www.upperbeeding-pc.gov.uk/finance-transparency](http://www.upperbeeding-pc.gov.uk/finance-transparency)

*Confirm that the council is compliant with GDPR*

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

*Confirm that the council meets regularly throughout the year*

All the council business is conducted through meetings of Full council, these are monthly meetings and future meeting dates and historic agendas and minutes for council meetings.

*Check that agendas for meetings are published giving 3 clear days' notice*

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

**I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office** (page 3 of this link) [ico.org.uk/minutesandagendas.pdf](https://ico.org.uk/minutesandagendas.pdf)

*Check the draft minutes of the last meeting(s) are on the council's website*

Draft minutes are uploaded to the council website. It is recommended to state on the website page that all minutes are draft until adopted at the subsequent meeting.

*Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months*

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 3 July 2023 (minute ref 93).

*Confirm that the Parish Council has adopted and recently reviewed Financial Regulations*

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on 15 May 2023 (minute ref 61). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

*Check that the council's Financial Regulations are being routinely followed*

The council has thresholds in place at which authorisations to spend must be obtained as below:

*FR 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:*

- *the council for all items over £2,000;*
- *the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committees, for any items below £2000 but more than £1001.*
- *The Clerk, for any items up to £1000.*

*Such authority is to be evidenced by a Minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.*

*Contracts may not be disaggregated to avoid controls imposed by these regulations*

*FR 4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1000. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.*

Based on the level of financial activity of the council, these authorisation thresholds appear appropriate.

I tested a sample of invoices from September and October 2023 and found these had been approved in accordance with the thresholds contained within the Financial Regulations, and approval, where needed, recorded in the minutes of meetings. All invoices for payment are approved at council meetings, all supporting documentation is available on the website along with the agenda.

The council has Financial Regulations in place regarding the award of contracts, and this includes:

*FR 11.1 (g) When it is to enter into a contract of less than £60,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £2,000 and above £1000 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.*

The council has not renewed any contracts and tenders since April 2023.

*Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £9.93 per elector*

The section 137 thresholds and the expenditure are within these thresholds.

*Check receipt of VAT refund matches last submitted VAT return*

The council submits its VAT return on an annual basis. As there has been a change of clerk, there has been some issues filing the VAT. This will be reviewed at year end.

*Confirm that checks of the accounts are made by a councillor*

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

## **C. RISK MANAGEMENT AND INSURANCE**

### **Internal audit requirement**

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

### **Audit findings**

The council has a risk management policy which was most recently reviewed and approved by council on 15 May 2023 (minute ref 61). I reviewed the policy and the risk assessment record, which details the types of risk identified, who might be harmed and how, assigns a perceived risk level, records action taken and how the risk is managed. This type of approach is suitable for a council of this size with limited risks and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich Municipal which expires on 31 May 2024. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fidelity Guarantee of £100,000 which is sufficient for a council of this size. The listed asset cover appears appropriate based on the items recorded on the council's asset register.

## **D. BUDGET, PRECEPT AND RESERVES**

### **Internal audit requirement**

*The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

### **Audit findings**

The council set a precept of £17,078 for 2023/24. With a tax base of 453.6, this equates to a band D equivalent of £37.65 (compared to the average in England of £79.35).

The Clerk confirmed that the 2024/25 budget setting process is scheduled to begin on 9 November 2023 with a meeting of Council, the budget and precept was agreed at the 4 December 2023 council meeting.

The Clerk presents the budget performance information at every quarterly council meeting for review. This shows spend against budget although it is currently missing a 'percentage spend' figure, which may help councillors understand the information more clearly.

The council began the year with a balance of £14,284 with no ear marked reserves.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states '*the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure*' (para 5.33). The general reserve balance is within the recommended range.

## **E. INCOME**

### **Internal audit requirement**

*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.*

### **Audit findings**

The Council's income is 100% precept. Which at interim audit had been received in full.

Unbudgeted amounts received during the year came from grants, bank interest, Community Infrastructure Levy and VAT refunds. From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

## **F. PETTY CASH**

### **Internal audit requirement**

*Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.*

### **Audit findings**

The council has no petty cash.

## **G. PAYROLL**

### **Internal audit requirement**

*Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.*

### **Audit findings**

The Clerk is the only employee and has a signed contract of employment, based on the NALC template. The salary is aligned to the NJC scale point range.

The council uses a third party for processing payroll, who calculates the PAYE and pension deductions. I reviewed the payslips for October and November 2023 and the payroll deductions appear correct. The salary payments are authorised and paid by the council in the same way as other payments. I reminded the Clerk that only salary, HMRC and pension payments should be included in box 4 on the Annual Governance and Accountability Return (AGAR) and any other staff costs should be recorded in box 6.

There are no councillor allowances.

## **H. ASSETS AND INVESTMENTS**

### **Internal audit requirement**

*Asset and investments registers were complete and accurate and properly maintained.*

### **Audit findings**

The council has a fixed asset register in place which includes details of asset location, date of acquisition, cost or proxy cost, condition, estimated useful life and insurance and replacement values. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

The council has no Public Works Loan Board (PWLB) loans.

The council has no long-term investments.

## **I. BANK AND CASH**

### **Internal audit requirement**

*Periodic and year-end bank account reconciliations were properly carried out.*

### **Audit findings**

Financial Regulation 2.2 states 'On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman or a cheque signatory shall be appointed to verify bank reconciliations for all accounts produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.'

Bank reconciliations are completed monthly and presented to council at every meeting for review. I reviewed the reconciliations presented for the interim audit and was able to confirm the balances to the bank statements and found no errors.

I noted that the reconciliation and bank statement have been signed by the chairman in accordance with the Financial Regulations.

Balances held are within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

## **J. YEAR END ACCOUNTS**

### **Internal audit requirement**

*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.*

### **Audit findings**

Testing to be conducted at final audit.

## **K. LIMITED ASSURANCE REVIEW**

### **Internal audit requirement**

*IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")*

### **Audit findings**

The council did not certify itself exempt in 2022/23 due to exceeding the income and expenditure limits and this test does not apply.

## **L: PUBLICATION OF INFORMATION**

### **Internal audit requirement**

*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*

### **Audit findings**

Testing to be conducted at final audit.

## **M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**

**Internal audit requirement**

*The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

Inspection – key dates	2022/23 Actual
Date AGAR signed by council	5 June 2023
Date inspection notice issued	9 June 2023
Inspection period begins	12 June 2023
Inspection period ends	21 July 2023
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2022/23, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

**N: PUBLICATION REQUIREMENTS****Internal audit requirement**

*The authority has complied with the publication requirements for 2022/23. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.*

*Before 1 July 2023 authorities must publish:*

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2022/23, approved and signed, page 4*
- *Section 2 - Accounting Statements 2022/23, approved and signed, page 5*

*Not later than 30 September 2023 authorities must publish:*

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

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

**Audit findings**

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of audit and External Auditor Report and I was able to confirm that the publication requirements for 2022/23 have been met.

**O. TRUSTEESHIP****Internal audit requirement**

*Trust funds (including charitable) – The council met its responsibilities as a trustee.*

**Audit findings**

The council has no trusts.

**Achievement of control assertions at interim audit date**

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	<b>INTERNAL CONTROL OBJECTIVE</b>	<b>YES</b>	<b>NO</b>	<b>NOT COVERED</b>
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 assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	√		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	√		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	√		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			√
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	√		
H	Asset and investments registers were complete and accurate and properly maintained.	√		
I	Periodic bank account reconciliations were properly carried out during the year.	√		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	√		
K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			√
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	√		
M	The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	√		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	√		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			√

Should you have any queries please do not hesitate to contact me.

Yours sincerely

*m. webber*

**Michelle Webber**  
**For Mulberry & Co**

**Interim Audit - Points Carried Forward**

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
None		



**This Precept was AUTHORISED** at a meeting of Chalvington with Ripe Parish Council

Held on 4<sup>th</sup> December 2023

Signed \_\_\_\_\_

Print Name: \_\_\_\_\_

Designation: Clerk to the Council  
\_\_\_\_\_

**Form checked and Precept amount correct:**

Signed \_\_\_\_\_

Print Name: \_\_\_\_\_

Designation Chairman of the Council  
\_\_\_\_\_

Please email the completed and signed form to [jennie.barnes@wealden.gov.uk](mailto:jennie.barnes@wealden.gov.uk)

If you have difficulties getting the form signed and scanned, we will accept forms with an accompanying email from the Chairman of the Council and Clerk to the Council as authorisation.

If you prefer to send the form by post, please send the completed and signed form to:

**Financial Services Manager  
Wealden District Council  
Council Offices  
Vicarage Lane  
Hailsham  
BN27 2AX**

NOTE: If a precept has not been made upon the Billing Authority by the date on which the Council Tax for the year is set, the Billing Authority may anticipate the precept, but by Regulations under s.41 Local Government Finance Act 1992, the amount may not exceed the amount of the precept in the previous year. If the Council does not receive any precept notification it may assume that the precept is nil. Wealden District Council will set the Council Tax for 2024/25 on 21 February 2024.