



Tregony with Cuby Parish Council

Clerk: Mrs Mary Symons

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AGENDA

6th June 2022

To members of Tregony with Cuby Parish Council.

You are hereby summoned to attend the monthly meeting of Tregony with Cuby Parish Council.

On: **Monday, 13th JUNE 2022**

Commencing: **at 7.00pm**

At: **Cuby Church Hall, Back Lane, Tregony**

for the purpose of transacting the following business:

Mary Symons, Clerk to the Council

1. **Apologies for absence**
2. **Declarations of interest:** agenda items, gifts over £50 Dispensations
3. **Open Period** – Public participation (up to 15 minutes) – For elections of Tregony with Cuby parish to make representation to the Parish Council.
4. **Minutes of the meeting** held on Monday, 16th May 2022
5. **Matters Arising** from the last meeting's minutes:
 - 169/22 – Children's facilities- update
 - 170/22 – Welcome to parish signage - update
 - 171/22 – War Memorial damage -update
 - 127222 – Renewable energy project - update
 - 181/22 – Notice board Fore Street
6. **Cornwall Councillor report** – Cllr Julian German
7. **Sports club Lease Review Meeting** – review of arrangements following the meeting held on 25th May 2022 – *Appendix 1*
8. **Facebook** – council to consider a proposal for the parish council to have a presence on Facebook – *demonstration of proposed council Facebook page*
9. **Youth Working Group** – council to consider forming a new working group to focus on initiatives to benefit children and younger people in the parish
10. **EV Charging** – update - *Appendix 2*

Parish Councillors: - Mr M Greet (Chair), Mr K Ashley, Mr B Egerton, Mrs J Floyd Norris, Mrs E Gray, Mr K Harris, Mr G Lairy, Mr Lytham, Mr S Matthews, Mr D Spackman

Note: this agenda and appendices are available to view on the website:
www.tregonywithcubyparishcouncil.gov.uk

- 11. Cemeteries working group** – report from meeting held on 6th June
- 12. Tyller Teg – Play Safety Report** – receipt of report from RoSPA –update from Cllrs Spackman and Harris on the report.
- 13. Highways Matters** – Working group report
- 14. Disability audit of facilities around the parish** – council to consider how to proceed.
- 15. Annual governance and accountability return 2021/22** – council to consider and approve the annual governance statement for Tregony with Cuby Parish Council
- 16. Financial Report** –
Clerk to report on the accounts and schedule of payments for the month.
- 17. Planning applications** – to consider planning applications currently within the Cornwall Council planning system in the Tregony with Cuby Parish and to resolve whether to support, object or make comment on such applications.
 1. Any other application received (*see website*)

Planning applications determined by Cornwall Council

 2. PA22/4000 – Land north-west Treluckey Mill- new storage and workshop – *Not permitted development, planning permission required*
 3. PA22/02549 – Stables and Fodder store- Land at Cuby Farm, Tregony - *Approved*
- 18. Correspondence** received by the parish council and which is relevant to the interests of the council: to be noted by members and to consider if any action is necessary as a result of such correspondence.
- 19. Items for future consideration.**
- 20. Confidential Item**

Meeting between representatives of Tregony Sports Club and Tregony with Cuby Parish Council – Wednesday, 25th May 2022

Present: Sean MacKenzie (Chair- Sports Club)
Jo MacKenzie (Sports Club)
Caroline Moyses (Secretary- Sports Club)
Joy Floyd-Norris – Parish Councillor
Mark Greet – Chairman, Parish Council

Apologies Esther Gray – Parish Councillor

It was a very constructive meeting, we ran through the main points in our paper (below):

Draft new agreement between the parish council and the sports club

Lease: confirm that the lease entered into in 1987 is still valid and in force between the parties. With regard to the rent, it was agreed that the current rent payable is £100 per annum. The parish council will review the rent payable every 4 years, from a date to be agreed, and will enter into negotiations with the sports club if any increase is proposed.

Playing fields management committee: it is agreed that the principles in the 1997 agreement are still applicable but that the PFMC no longer exists and anything that it would have been responsible for is now the responsibility of the parish council.

Electrical supply to the Back Lane lamp: the parish council will pay the sports club each year a sum equal to the sum that it pays EDF for the supply of electricity to each of its other unmetered lamps in the village. Such sum will be paid in March each year for the preceding 12 months starting from March 2022.

Decking: the parish council allows the sports club to place the decking on the land outside the club and to continue to use it until such time as it gives the sports club notice to cease using it and to remove it. Such notice will only be given if the sports club fails to maintain it in reasonable condition, or if it is demonstrably not being used for any reasonable time, or if the parish council has a need to use this land for another use in the public interest. Such notice will allow three months for the club to remove the decking.

Containers on site: the parish council allows the club to position and use containers on parish council land close to the sports club building for use as storage, a kitchen, or changing rooms subject to the sports club obtaining planning permission and building regulations, if applicable, for such use. If the containers are no longer necessary for these uses, the sports club will, at its own cost, arrange for removal of the containers within 3 months after being given notice by the parish council.

Tregony Heavy Horse Show: the sports club will request permission from the parish council each year if it wishes to stage the Heavy Horse Show on the sports field. It will abide by any reasonable conditions required by the council for the holding of the event including taking out a suitable public liability insurance policy.

Fireworks display: the sports club will request permission from the parish council each year if it wishes to hold (in conjunction with any other organisation, if applicable) a bonfire night fireworks display on the sports field. It will abide by any reasonable conditions required by the council including taking out a suitable public liability insurance policy. The sports club is responsible for ensuring that the site of the bonfire is returned to a safe condition after the

event, e.g. any nails or sharp objects must be removed as soon as possible, and the grass re-seeded within 2 months after the event.

Petanque, the parish council has agreed that the Petanque players can construct a new rink on the sports field. If at any time in the future, the rink is no longer being used, the parish council may require the sports club and other involved parties to reinstate the grounds on giving 3 months' notice to the club.

This agreement to be reviewed in a scheduled meeting between the parish council and the sports club each year, or, at the request of either party, at any other time.

Background documents

There have been a number of documents and informal agreements between the parish council and the sports club going back over at least 35 years. These include a lease signed in 1987; an agreement for the maintenance and management of the sports field signed in 1997; subsequent informal agreements for the installation of decking and shipping containers.

Lease main terms

Parties to the lease: Tregony Parish Council and Trustees of Tregony Sports Club (at that time, the signatories for the club were Des Mennear, Roger Cawrse, Reginald Matthews, David Moyses)

Date: 19 March 1987

Term: 99 years

The land: land occupied by what was known at that time as the KO Parsons Pavilion. Rent: one pound per annum

Rent review: the lease states the rent should be reviewed every 4 years to be determined by a valuer at "open market value". This rent review clause is a standard type of clause in a commercial lease. However, in a letter from Frank and Caffin in 1983, they said, "In most commercial leases the rent is reviewed by reference to the market letting value at the date of the rent reviews. Obviously this is inappropriate in this case as it is not being let on a commercial basis." The open market value review has never been implemented, but an increase in the rent to £100 per annum was agreed some years ago and is what is currently in force. Car parking: a right to park motor vehicles on the landlord's adjoining property as the landlord may from time to time designate, i.e. what has become the sports club/sports field car park. Alterations: not to make any alterations or improvements without the landlord's written consent and to obtain planning permission and building regulations approvals.

Other standard lease clauses.

Maintenance and management agreement

This document was signed in 1997 by the parish council, the sports club and a playing fields management committee, and covers:

- Rent of the sports field to the sports club for an additional £5 per annum
- Sports club to maintain the field
- Management committee to look after the boundaries
- Parish council to reimburse the sports club for the electricity supply to the lamp in Back Lane.

See copy of document attached. However, it is many years since the playing fields management committee met.

Other informal agreements

These include:

- Decking: sports club constructed decking during the Covid pandemic to allow outdoor social distancing.
- Containers placed on site for storage and proposed changing rooms.
- Heavy Horse Show: the sports club have traditionally run the Tregony Heavy Horse Show on the sports field with the agreement of the parish council.
- Fireworks display: the Clockhouse Players and Sports Club have combined to stage a fireworks display each year in November.

S McC advised that Tregony Sports Club have just had their AGM. Having consulted their committee and members, a number of questions have been asked:

1. What is the position with the rented car space owned by the Parish, formerly owned by the Sports Club ? (*Joy explained the history to this - there has been some confusion from members of the Sports Club surrounding this*).
2. Do you think we should be paid arrears for the electricity provided to power the streetlight ?
3. If we pay for works directly on Parish land, to improve facilities. Should we be able to claim the tax (VAT) back via the Parish Council ? Likewise for outdoor tools to maintain the area and flowers directly planted on the area ?
- 4: The general consensus is that the car park is not big enough for the various communities that use it. We have invested over £5,000 in improving it over the years. But it needs more, is this something the Parish would consider ?
- 5: What is the new agreement with the ditches (hedge strimming) as they seem not to be done very often and quite often at the wrong time?
6. Does the Parish believe that the Peppercorn rent of £100 is fair? Although this is not a great deal of money, it comes direct from the members of the club, most of which are Parishioners paying council tax for the same facilities.

We advised that we would report back to our June meeting. SMcC suggested that it would be good to time the meeting at around now each year post their AGM. Because there is a lot to consider, we proposed to meet after Bonfire night to update.

Appendix 2

EV Charging

Notes / email from Mark Lytham regarding EV project

I've copied Richard Cochrane, as I understand that he has also received a quotation for an installation at Gerrans. It would be interesting to compare Richard, particularly if there is to be a broader approach.

Mark Brier's (RG Kellow) most recent e-mail included a suggestion that we engage them in a consultancy role (as follows) ...

I believe it's been mentioned previously but maybe a good start would be to engage us in a consultancy role which would allow me time to liaise with WPD on a some of the sites in Tregony, Portscatho and Veryan. I could look at a pay back model for the super-fast charger based on government produced usage data and research what grants are out there and produce a report with a step-by-step approach for all of the villages in question. It would also give me a chance to discuss discounting the charge points with our supplier. I think the cost of the work would be £300 plus VAT and we could subtract that costs should the project go ahead.

Let me know what your thoughts are on this.

I'm not sure whether Richard Cochrane has been offered a similar approach to the Gerrans project. Richard??

All for information and discussion.

Annual Governance and Accountability Return 2021/22 Form 3

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

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

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

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

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

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

Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2021/22

TREGONY WITH CUBY PARISH COUNCIL

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During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <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 2020/21 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

03/05/2022

Name of person who carried out the internal audit

CAROLYN MAY (Asksaid Review Ltd)

Signature of person who carried out the internal audit

Carolyn Y. May

Date

03/05/2022

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

TREGONY WITH CUBY PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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Section 2 – Accounting Statements 2021/22 for

TRELOWNY WITH LUBY PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>	
1. Balances brought forward		84521	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.	
2. (+) Precept or Rates and Levies		25000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts		13968	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	
4. (-) Staff costs		8512	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	
5. (-) Loan interest/capital repayments		0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments		35137	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	
7. (=) Balances carried forward		79839	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	
8. Total value of cash and short term investments		79839	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.	
9. Total fixed assets plus long term investments and assets		0	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.	
10. Total borrowings		0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

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

as recorded in minute reference:

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

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

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

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

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

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

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

2 External auditor’s limited assurance opinion 2021/22

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2021/22

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

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

Tregony with Cuby Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	84,520.71	
Cash in Hand		
Audit		425.00
Memberships / Subscriptions		1,726.42
Insurance		1,520.65
Hire of Hall / Meeting costs		38.50
Other Grants & Donations		500.00
Website Management + Maintenance fee	0.25	2,468.69
precept	25,000.00	
Council Tax Base grant	598.69	
General Admin Receipts	53.88	221.87
Aura Wind Turbine Grant	3,732.27	
VAT Reimbursement	8,263.88	
LMP Reimbursement	369.36	
Project receipts		
Clerk's salary		6,112.84
Clerk PAYE		1,656.02
Clerk Pension		743.63
Clerk Office allowance		
Councillor Expenses		
Sand Park		
Tyler Teg - play area		1,121.64
Sports field maintenance		
Street Lighting		3,054.86
Clock Tower maintenance		340.00
Clock Tower electricity		276.25
Memorial Garden		498.30
Misc Expenses		541.00
Parish Maintenance monthly contact		6,512.28
Additional maintenance costs		852.53
Project expenses		8,613.90
Election expenses		1,550.17
Street cleaning		
Grass cutting / Greens		
Rent	100.00	
Office Sundaries & Equipment		755.53
Footpath cutting		500.00
Parish Turbine funds		
Cemetery Fees	800.00	
Cemetery Maintenance		1,730.00
Cemetery misc. expenses		

**Tregony with Cuby Parish Council
STATEMENT OF ACCOUNTS**

	RECEIPTS	PAYMENTS
Cemetery field rent	50.00	
VAS Equipment maintenance		
VAT		1,889.52
	38,968.33	43,649.60
Closing Balances:		
Balances in Bank Account		79,839.44
Cash in Hand		
TOTAL	123,489.04	123,489.04

The above statement represents fairly the financial position of the council as at 31 Mar 2022

Signed _____
Responsible Financial Officer

Date _____

Tregony with Cuby Parish Council
Net Position by Cost Centre and Code (Between 01/04/2022 and 31/05/2022)

Cost Centre Name

Administration		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
1	Audit				550.00	225.00	325.00
2	Memberships / Subscriptic				600.00	446.08	153.92
3	Insurance				750.00		750.00
4	Hire of Hall / Meeting cost				250.00		250.00
6	Website Management + M				400.00	50.00	350.00
8	Council Tax Base grant	599.00	105.87				-493.13
9	General Admin Receipts		400.00				400.00
12	VAT Reimbursement						
24	Clerk Office allowance						
47	Rent	200.00					-200.00
49	Office Sunderies & Equipn				1,250.00	46.35	1,203.65
			799.00	£505.87	3,800.00	£767.43	2,739.44
Agency Services		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
13	LMP Reimbursement		335.00				-335.00
50	Footpath cutting				1,500.00		1,500.00
			335.00		1,500.00		1,165.00
Capital		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
17	Project receipts						
43	Project expenses				10,000.00		10,000.00
					10,000.00		10,000.00
Cemetery		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
54	Cemetery Fees				500.00		500.00
55	Cemetery Maintenance				1,400.00	252.50	1,147.50
56	Cemetery misc. expenses				600.00		600.00
57	Cemetery field rent	50.00					-50.00
60	Cemetery IT package				500.00		500.00
			50.00		3,000.00	£252.50	2,697.50
Councillors		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
25	Councillor Expenses				200.00		200.00
					200.00		200.00
Elections		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
44	Election expenses						
Grants		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
5	Other Grants & Donations				500.00	300.00	200.00
11	Aura Wind Turbine Grant	3,825.00					-3,825.00
52	Parish Turbine funds				3,825.00		3,825.00
			3,825.00		4,325.00	£300.00	200.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Tregony with Cuby Parish Council
Net Position by Cost Centre and Code (Between 01/04/2022 and 31/05/2022)

Cost Centre Name**Parish Maintenance & Running Costs**

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
28	Sand Park						
29	Tyler Teg - play area				500.00	73.50	426.50
30	Sports field maintenance				500.00	31.59	468.41
31	Street Lighting				600.00	350.78	249.22
32	Clock Tower maintenance				500.00		500.00
33	Clock Tower electricity				200.00	78.02	121.98
34	Memorial Garden				500.00	250.00	250.00
35	Misc Expenses				1,200.00		1,200.00
36	Parish Maintenance montl				7,200.00	583.19	6,616.81
37	Additional maintenance cc				1,200.00		1,200.00
45	Street cleaning				1,000.00		1,000.00
59	VAS Equipment maintena				500.00		500.00
					13,900.00	£1,367.08	12,532.92

Precept

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
7	precept		25,000.00	12,500.00			-12,500.00
			25,000.00	£12,500.00			-12,500.00

Staff

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
21	Clerk's salary				6,435.00	1,228.30	5,206.70
22	Clerk PAYE				1,716.00	418.20	1,297.80
23	Clerk Pension				760.00		760.00
					8,911.00	£1,646.50	7,264.50

NET TOTAL

30,009.00	£13,005.87	45,636.00	£4,333.51	24,299.36
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