



**DUSTON PARISH COUNCIL**

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Duston Parish Council  
Duston Community Centre  
Pendle Road  
Duston  
Northampton  
NN5 6DT

## FULL COUNCIL

1<sup>st</sup> June 2022

Dear Councillor,

You are hereby summoned to attend the Ordinary meeting of Duston Parish Council to be held at Duston Community Centre on Thursday 9<sup>th</sup> June 2022 commencing at 7.00pm for the purpose of transacting the following business.

Issued by:

Gary Youens  
Parish Clerk, Duston Parish Council

## **AGENDA**

**18/22. To receive apologies for absence**

**19/22. To receive and approve the minutes of the meeting held on 19<sup>th</sup> May 2022 (APPENDIX A)**

**20/22. To receive declarations of interest under the Council's Code of Conduct related to business on the agenda (*Members should disclose any interests in the business to be discussed*)**

Please note, this is a public meeting and you may be filmed, recorded and published. Copies of all council papers are available to download at [www.duston-pc.gov.uk](http://www.duston-pc.gov.uk)

*and are reminded that the disclosure of a Disclosable Pecuniary Interest will require that the member withdraws from the meeting room during the transaction of that item of business).*

**21/22. Public Participation Session** (*Persons wishing to address Council may register their intention to do so at the above address by telephone or email by 12 noon on the day of the meeting and may speak for a maximum of 3 minutes).*

**22/22. Annual Return**

- a) To receive the Report of the Internal Auditor for 2021/22 (APPENDIX B)
- b) To agree the Annual Return and Governance Statement 2021/22 (APPENDIX C)
- c) To receive year end information and agree the Accounting Statements for 2021/22 (APPENDIX D)
- d) To confirm the period for the exercise of electors' rights

**23/22. Asset Register**

- To approve the Asset Register for 2021/22 (APPENDIX E)

**24/22. CIL / S106**

- To receive a verbal update from the Planning Committee as to the progress of CIL / S106 owed to Duston.

**25/22. A New Litter Bin**

- To consider a new litter bin between Park Avenue and Errington Park via Main Road.  
Proposed Cllr J Mumford.

**26/22. A New Litter Bin**

- To consider a new litter bin in Westbury Close Public Open Space near Bants Lane.  
Proposed by Cllr S Maitland

**27/22. Limehurst Square**

- To discuss the resurfacing of Limehurst Square shopping area.  
Proposed by Cllr S Maitland

**28/22. Grants**

- To amend Standing Orders & Scheme of Delegation to allow Community Services Committee to scrutinise grant applications and make recommendations as appropriate to Council.  
Proposed by Cllr I Liddon

**29/22. Councillor Feedback**

Please note, this is a public meeting and you may be filmed, recorded and published. Copies of all council papers are available to download at [www.duston-pc.gov.uk](http://www.duston-pc.gov.uk)

- To amend Standing Orders & Scheme of Delegation to have a new regular Council agenda item "Councillor Reports" in order for councillors to share information on their activities.

Proposed by Cllr I Liddon





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**ANNUAL COUNCIL**

**MINUTES 19<sup>th</sup> May 2022 7pm**

**CHAIRMAN:**

Councillor Bottwood, in the Chair

**PRESENT:**

Roper, Barnes, Liddon, Stonehouse, Mumford, Ennis-Clark, Maitland, Enright-King, Ingram.

**IN ATTENDANCE:**

Gary Youens – Parish Clerk

**01/22. Election of Chair of Duston Parish Council**

- **RESOLVED:** Cllr Alan Bottwood was elected Chair for the municipal year 2022/23.

**02/22. Declaration of Acceptance of Office**

- **RESOLVED:** Cllr Alan Bottwood signed the Acceptance of Office

**03/22. Election of Vice-Chair of Duston Parish Council**

- **RESOLVED:** Cllr Sandie Maitland was elected Vice-Chair for the municipal year 2022/23.

**04/22. To receive apologies for absence**

- Apologies were received from Cllrs Hinch and Golby

**05/22. To receive and approve the minutes of the meeting held on 7<sup>th</sup> April 2022**

- **RESOLVED:** The minutes of the meeting held on 7<sup>th</sup> April 2022 were approved as a true record of the meeting.

#### **06/22. To receive declarations of interest under the Council's Code of Conduct**

- There were no public speakers.

#### **07/22. Public Participation Session**

- **RESOLVED:** There were no public speakers

#### **08/22. To review and Adopt the Following Policies**

- **RESOLVED:** To note and approve the following policies
  - a) Standing Orders & Scheme of Delegation (APPENDIX B)
  - b) Financial Regulations (APPENDIX C)
  - c) Councillor Code of Conduct (APPENDIX D)

#### **09/22. Appointment of Standing Committees**

- **RESOLVED:** The following were elected to serve on the standing committees
  - a) Planning Committee: Ingram, Bottwood, Barnes, Liddon, Stonehouse,
  - b) Environment Committee: Enright-King, Ennis-Clark, Ingram, Liddon
  - c) Resources & General Purposes Committee: Maitland, Barnes, Ingram Ennis-Clark, Bottwood (as Chair of the Council)
  - d) Community Services Committee: Maitland, Roper, Ennis-Clark, Golby, Stonehouse.
  - e) HR Sub-Committee: Bottwood, Maitland (as Chair and Vice Chair of Council), Mumford

#### **10/22. Annual Calendar of Meetings**

- **RESOLVED:** To note the draft calendar of meetings (APPENDIX E)

#### **11/22. Internal Controls Councillor**

- **RESOLVED:**
  - a) To elect Cllr Miles Barnes as Internal Controls Councillor
  - b) To adopt the Internal Controls Councillor Checklist (APPENDIX F)

#### **12/22. NCALC Police Liaison Representative**

- **RESOLVED:** To elect Cllr Liddon as the Police Liaison Representative and work with Cllr Paul Enright-King

### 13/22. Subscriptions

- **RESOLVED:** To approve the following subscriptions for 2022/23
  - a) NALC / NCALC (including fee for Internal Auditor and Data Protection Officer)
  - b) Northants ACRE
  - c) Society of Local Council Clerks

### 14/22. Bank Reconciliations

- **RESOLVED:** To approve the bank reconciliations for March 2022 (APPENDIX G)

*Cllr Hinch joined the meeting at this point and declared a non-pecuniary interest as Board member of Northampton Leisure Trust (NLT).*

### 15/22. Payment of Invoices

- **RESOLVED:** To note invoice payments for February 2022 (APPENDIX H)

### 16/22. Duston Swimming Pool Feasibility Study

- **RESOLVED:**
  - a) To agree for Northampton Leisure Trust (NLT) to carry out a feasibility study for a swimming pool at Duston Sports Centre (APPENDIX I)
  - b) To consider the findings of a feasibility study at a future Council meeting

### 17/22. Exclusion of Press and Public

- **RESOLVED:** To examine more closely the current Duston Sports Centre lease and operating agreement prior to making a decision and bring it back to Council at a future meeting.

The meeting ended at 8:31pm







Report to Full Council

Date: Thursday 9<sup>th</sup> June 2022

Agenda Item: 22/22 a) Report of the Internal Auditor 2021/22

## **1. PURPOSE OF THE REPORT**

To present the report of the Internal Auditor and to ask the Council to review the effectiveness of Internal Audit regime.

## **2. BACKGROUND INFORMATION**

- 2.1 The Parish Council currently uses Northamptonshire Association of Local Council's (NALC) to undertake its Internal Audit and the findings of the Auditor are reported to Full Council each year. The Council recently agreed to continue the current arrangements but to expand the scope of the Internal Audit to ensure that the Council is provided with adequate reassurance as to the robustness of its internal controls.
- 2.2 It is important for the Council to recognise that internal audit's function is to test and report to them on whether the Council's system of financial control put in place by management is adequate and working satisfactorily.

## **3. SCOPE OF INTERNAL AUDIT PLAN PROPOSAL**

- 3.1 All Parish Councils are required to review the effectiveness of the system of internal audit at least annually. The following five standards need to be addressed in order for Internal Audit to be considered effective and should be clearly defined in the Internal Auditor's engagement letter:

#### **3.1.1 Scope of Internal Audit**

What should be included in the audit plan, or, in other words, what is it that the Council wants the internal audit to do. It is recommended that the minimum requirements contained in "Governance and Accountability for Smaller Authorities in England" are required of Duston's internal audit. The Council may also wish to consider additional areas of work.

The work should take account of the risk management processes (e.g. the annual Financial Risk Assessment) and also the wider internal controls (the whole system of checks and controls, financial or otherwise, established by management in order to provide assurance regarding the achievement of the organisations objectives). Good examples of internal controls are robust and regularly review Financial Regulations, regular financial reporting to Council and Councillor conducted bank reconciliation.

#### **3.1.2 Independence**

The Internal Auditor should be allowed to have direct access to those charged with governance (i.e. the Council/Clerk/Responsible Financial Officer) where this is thought necessary by the auditor.

The Internal Auditor should have no other role within the Council and the Council should confirm this. This is not to say that he/she cannot be an employee of the Council. This may happen within larger local Councils and certainly does happen in principle authorities, but the Internal Auditor should have no role in the financial or decision-making processes.

The Internal Auditors report should be made in his/her own name and addressed to the Council. It is perfectly feasible to prepare the audit report on a "negative" basis, i.e. only those items which require amendment or improvement to be mentioned, but where the auditor finds that no matters have arisen from the audit which necessitates bringing to the attention of members, then the report should reflect this.

#### **3.1.3 Competence**

The Council must be satisfied that the Internal Auditor is competent to carry out the work. The Internal Auditor does not have to possess any qualifications but the following essential competencies to be sought should be:

- understanding of basic accounting processes;
- understanding of the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management;
- awareness of risk management issues; and
- understanding of accounting requirements and the legal framework and powers of local councils.

#### **3.1.4 Relationships**

The Parish Clerk and Responsible Financial Officer (RFO) of the Council should be consulted on the content of the audit plan and all concerned should agree this beforehand. Responsibilities for officers and internal audit should be defined in relation to risk management, internal control and fraud and corruption matters. These will be clearly set out in such documents as job descriptions and the auditors' engagement letter.

Council members should be clear on their own responsibilities for the "protection of the public purse" within the internal audit framework. The Council has a duty to consider the annual internal audit report and to demonstrate that consideration by inclusion in the minutes. Each item mentioned in the report should be fully addressed.

#### **3.1.5 Audit Planning and Reporting**

The audit plan should properly take account of the corporate risk i.e. controls and procedures within the Council which minimise the risk of the body not being able to function or carry out what it sets out to do. The Council should approve the plan. Internal audit should report in writing in accordance with the plan.

A good internal audit will comprise 2 parts done at different times of the year. The interim audit is usually done part way through the year, and is an audit of the Councils processes and procedures.

The final audit is undertaken after completion of the year-end, so that balances within the accounts may be verified, the auditor will submit written reports to the Council after the interim and final audit.

The Internal Auditor is appointed by and reports to the Council not the Clerk/RFO. The auditor should have up-to-date and adequate professional indemnity insurance and provide or agree a letter of engagement with the Council.

- 3.2 In order to satisfy all of these requirements the Council approved an audit plan in accordance with the above mentioned "Governance and Accountability for Smaller Authorities in England" and approved an Audit Engagement letter.

#### **4. REPORT OF THE INTERNAL AUDITOR**

The report of the Internal Auditor is attached to this report and is self-explanatory. In order to ensure full compliance and to ensure on-going robustness of the Audit, the Internal Auditor has been asked to return and conduct an intermediate audit later in the year.

- 4.1 No issues were identified by the Internal Auditor for the period 2020/21.

#### **5. REVIEW OF INTERNAL AUDIT**

The Council reviewed the scope and effectiveness of the Internal Audit and made significant changes in 2018 and therefore it is recommended that the Council reapprove the current scope of Audit and confirm that it considers the new Audit requirements to be effective.

#### **6. RECOMMENDATIONS**

It is **RECOMMENDED** that:

- a) Council receive the report of the Internal Auditor
- b) Council agrees that the scope of Internal Audit remains appropriate and
- c) Council agrees that the Internal Audit regime is effective

# Annual Internal Audit Report

Name of council:	Duston Parish Council		
Name of Internal Auditor:	John Marshall	Date of report:	27.05.2022
Year ending:	31 March 2022	Date audit carried out:	27.05.2022

*Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the staff and management and not left for internal audit. This report is based on the evidence examined and made available to me. It would be incorrect to view internal audit as the detailed inspection of every record and transaction of the Council in order to detect error or fraud. Consequently the report is limited to those matters set out below.*

**The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.**

## To the Chairman of the Council:

I met with Gary Youens, the new (since last audit year) Clerk & RFO and Natalie Green, the council's retained accounts consultant on 18 May to carry out the internal audit. I thank them both for their assistance and co-operation in carrying out the audit. Prior to our meeting I examined the publicly available information displayed on the council's website including the council's policies, procedures, agendas, minutes, financial and other records. Because the legal relaxations concerning meetings were largely removed in May 2021, I particularly reviewed the reversion from virtual to face-to-face meetings to ensure that the council's processes and procedures had been properly re-set; I received an assurance that 'normal service' has now fully resumed.

I sought evidence and was able to confirm that the previous year's Internal and External Audit reports had been properly reported to and where necessary acted upon by the Council.

In discussion with Gary and Natalie, I reviewed the council's arrangements for the management and control of its business in the areas of bookkeeping, due process and governance (ie compliance with the 'proper practices' as set out in the Practitioners' Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control and year-end procedures and compliance with the display of information including the exercise of public rights to enable me to reach a conclusion regarding the enquiries I am required to make as set out in the Annual Internal Audit Report (AIAR) that forms part of the Annual Governance and Accountability Return (AGAR).

I identified the following audit issue relating to the council's compliance with its Financial Regulations. There has been a degree of slippage during the second half of the year in the frequency of the checks carried out by the Internal Controls Councillor (ICC) with just one formal check having been carried out since September. I believe this is attributable to the change of the key participants in this process ie the Clerk / RFO and the ICC, both of whom are newly appointed. This would normally have led to a 'no' response to question B in the Annual Internal Audit Report (AIAR) but this oversight has very largely been mitigated by Natalie Green's role and work in the council's financial management and control processes and there has been no significant dilution in the overall strength of the

council's control measures. That said, it is essential that the council now address this issue to ensure that going forward;

a) the council's Financial Regulations (FR) are understood by all who have a role to play, whether explicitly identified eg the RFO or not eg the council as a corporate body and

b) that the council complies with the requirements of its FR, especially in the key areas of the making of payments and the management and monitoring of its processes and procedures that exist for the protection of all parties ie the council, its members, its staff and the public whose money (through the precept) comprises the majority of its income and on whose behalf it is spent.

I also noted further issues related to the governance arrangements, as follows;

a) the council properly adopted the General Power of Competence (GPoC) when it was entitled to do so but it no longer has a CiLCA qualified clerk. In the circumstances, whilst the empowerment remains valid until the next annual meeting after the 2023 elections, some limitations on its use by the council will apply. To that end, the council might wish to check with the Northants CALC before embarking on any major project or scheme that seeks to utilise GPoC as the power from which its authority to proceed derives.

b) the council's Standing Orders are based on the NALC model template but then locally amended to suit the perceived wants and needs of the council. Whilst that is permissible, the NALC model templates for both Standing Orders (SO) and Financial Regulations (FR) are legally correct so the council must have certainty that any amendments made, including deletions and additions of text do not give rise to uncertainty or worse, create an illegality. Further to a) above I noted that during the course of the audit year the council deleted SO 5.10.2.11 that deals with adoption of GPoC; I queried this but in the absence of any explanation, the council might wish to consider reinstatement of this SO.

c) the council makes grants and the current application form indicates that the council will require the recipient to provide a written report confirming firstly that the funds have been used and secondly for the intended purpose. This procedure is currently not being monitored or followed up but it should be, to ensure that public money is properly used.

Notwithstanding these comments and despite a year of change and upheaval as a result of the C-19 pandemic, the council has maintained acceptable standards in respect of its governance arrangements. I am pleased to be able to report that having tested all the aspects of the council's internal controls that I am required to consider, based on the information made available to me I am satisfied that in all significant respects, the internal control objectives were achieved throughout the financial year to a standard adequate to meet the council's needs. Accordingly, I have completed and signed off the Annual Internal Audit Report as required.

John Marshall, CiLCA  
Internal Auditor to the Council  
07505 139832  
[wjm.marshall1@gmail.com](mailto:wjm.marshall1@gmail.com)

The figures submitted in the Annual Return are:

	Year ending 31 March 2021	Year ending 31 March 2022
1. Balances brought forward	574,776	599,537
2. Annual precept	493,999	507,094
3. Total other receipts	206,982	208,507
4. Staff costs	300,926	292,835
5. Loan interest/capital repayments	120,099	119,844
6. Total other payments	255,195	420,198
7. Balances carried forward	599,537	482,261
8. Total cash and investments	564,616	500,084
9. Total fixed assets and long term assets	4,338,523	4,450,124
10. Total borrowings	1,647,347	1,594,118

The proper practices referred to in Accounts and Audit Regulations 2015 are set out in *Governance and Accountability for Smaller Authorities in England, A Practitioners' Guide*. Please note that sections 1 & 2 constitute the 'proper practices' that smaller authorities must follow and sets out the appropriate standard of financial reporting. A copy of the current version of the Guide and other useful information is available for free download from this page:

<https://www.pkf-littlejohn.com/services-limited-assurance-regime-useful-documents-and-links>







## 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2021/22

## Duston Parish Council

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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

18/05/2022

Name of person who carried out the internal audit

W/Neil Marsden CILCA

Signature of person who carried out the internal audit

W/Neil Marsden

Date

18/5/2022

\*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:

Duston 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:

and recorded as minute reference:

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

Chairman

Clerk



## Section 2 – Accounting Statements 2021/22 for

### Duston Parish Council

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	574,776	599,537	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	493,999	507,094	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	206,982	208,507	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	300,926	292,835	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	120,099	119,844	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	255,195	420,198	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	599,537	482,261	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	564,616	500,084	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	4,338,523	4,450,124	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	1,647,347	1,594,118	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

*G. Towne*

Date

11/05/2022

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





Report to Full Council

Date: Thursday 9<sup>th</sup> June 2022

Agenda Item: 22/22 c) To receive year end information and agree the Accounting Statements for 2021/22

## 1. PURPOSE OF THE REPORT

To provide the Council with a commentary on the year end figures for 2021/22. To ask the Council to approve the year end accounts, Annual Governance and Accountability Return for 2021/22.

## 2. BACKGROUND INFORMATION

- 2.1 The accounts are prepared by methods that comply with the standard accounting practices and are based on the following basic concepts:

Going Concern – The accounts are prepared on the assumption that the Council will remain in existence for the foreseeable future. The alternative to this would be the ‘winding up’ basis which would value the assets at the level they could be sold for at the date of the accounts.

The Matching Principle – Incomes or Benefits are matched to their associated costs and reported in the most appropriate financial period.

Consistency – The same accounting principles are used and uniformly applied from one year to the next to ensure figures are comparable year on year.

Prudence – Where alternative outcomes are possible the one which produces the lowest profit, lower asset value or higher liability is chosen. The prevents overstatement of profit or benefit.

- 2.2 The Council is subject to intermediate audit by PKF Littlejohn. Council are asked to approve the Annual Governance and Accountability Return and authorise the Chairman to sign the same.

### 3. YEAR END ACCOUNTING ADJUSTMENTS

A computerised accounting systems records transactions strictly by invoice date, date of payment or date of banking for receipts. Where this would cause an item to be reported in the wrong financial period a manual adjustment is required to correct the accounts.

**Prepayments** – where items are paid or invoiced in advance for a service which extends beyond the end of the financial year the cost must be split pro rata between the two financial periods. An example of this is the rents for St Luke's Centre which are paid at various points during the financial year.

In the accounts for the year to 31<sup>st</sup> March 2022 the following adjustments were made:

<b>Prepayments</b>	<b>2020/21 £</b>	<b>2021/22 £</b>
Came and Co Insurance	5,480	5,531
Came and Co Vehicle Insurance	452	485
RBS Omega system 21/22 maintenance	816	816
RBS Booking system 21/22 maintenance	296	296
Subs in advance SLCC	432	245
Utilities to be recharged to tenants (estimated for 21/22)	3,294	8,000
Photocopier charges in advance	449	-
Rent for lobby in advance	-	438
<b>TOTAL</b>	<b>11,219</b>	<b>15,811</b>

**Accruals** – Where the benefit of goods or services has been received or a cost incurred but an invoice from the supplier has not been received by the year end an adjustment is required to recognise the expenditure within the appropriate year, In the accounts for the year to 31<sup>st</sup> March 2022 the following adjustments were made:



<b>Accruals</b>	<b>2020/21 £</b>	<b>2021/22 £</b>
PKF Audit Fee	1,300	1,300
Accountant –Year End Accounts (2020 includes work for Feb and March)	3,500	3,000
Electricity Pendle Road	1,913	2,935
Gas St Lukes	200	1,000
Electricity St Lukes	450	1,200
Water St Lukes	600	-
Water Pendle Road	160	500
Complete Ground Mgt	110	-
Barclaycard repairs etc	780	768
Legal fees re asset transfer	4,800	-
Fire doors – late invoice	325	-
Zen copier charges	-	136
St Luke's door repair	-	435
Fit hand dryers	-	345
<b>TOTAL</b>	<b>14,138</b>	<b>11,619</b>

**Deferred Income** – Where a sales invoice is raised in advance for an event or service that takes place in the following financial period then this income must be adjusted to transfer it into the accounts for the following year. For example tenants rent invoices which are raised in advance.

<b>Deferred Income</b>	<b>2020/21 £</b>	<b>2021/22 £</b>
Tenant (office 1)	2,141	2,141
Tenant (office 2)	1,186	1,688
Tenant (office 3)	1,089	1,089
Tenant (office 4)	1,529	1,529
Tenant (office 5)	1,485	1,485
Tenant (Nursery Room)	8,835	8,835
Room hire events after year end	-	548
Duston Fun Day monies in advance	-	562
<b>TOTAL</b>	<b>16,265</b>	<b>17,877</b>

#### 4. OTHER BALANCE SHEET ITEMS

**Cash and Bank Balances** – At the 31st March 2022 the Council held £499,841.07 in bank accounts and £243.07 in petty cash and various floats. The balance per the bank statements before taking into account uncleared items as at 31 March 2022 totalled £499,726.07.

The Council is required to ensure that it has sufficient funds to be able to pay staff salaries, trade creditors, HMRC and pension scheme contributions in April before the first half of the following year's precept is received at the end of April. The first instalment of the precept amounting to £265,619.50 was received as cleared funds on 28 April 2022.

**Debtors** – The year end debtor balance represents the following:

<b>Debtors</b>	<b>2020/21</b> <b>£</b>	<b>2021/22</b> <b>£</b>
Debtors	53,401	26,427
HMRC (VAT refund due)	31,246	18,331
Other debtors	2,418	2,050
Legal fees to be paid by developer	3,185	-
Prepayments	11,219	15,810
<b>TOTAL</b>	<b>101,469</b>	<b>62,618</b>

**Creditors** – The year end creditor balance represents the following:

<b>Creditors</b>	<b>2020/21</b>	<b>2021/22</b>
Purchase Ledger (includes PAYE and Pension*)	33,921	46,699
Refundable deposits	135	120
Accruals	14,138	11,619
Deferred income	16,265	17,877
Tenant deposit	938	1,937
Rent for lobby	1,200	2,187
<b>TOTAL</b>	<b>66,597</b>	<b>80,439</b>

\*PAYE and pension scheme (LGPS) contributions relating to the March payroll were due for payment in April.

## 5. CONCLUSION

The Council budget for 2021/22 expenditure was £720,094 and the actual expenditure amounted to £832,876, of this £146,169 was met from ear-marked reserves. The income budget was £720,094 and the actual income received was £715,601. Key variances included in the Annual Return (those over 15%) are shown in the table below.

The significant increases in utility costs for the centres have had an impact on the expenditure budget. These additional costs were offset by savings made against the salaries budget. The cost of salaries and pensions was £53,000 lower than the budget due to the fact that additional staff were not recruited during the year. The renovation cost of St Luke's Community Centre and other costs were carefully managed throughout the year and the budgeted break-even was exceeded, leaving a surplus of £28,894.

	2020/21	2021/22	Variance	Variance	Detailed explanation of variance (with amounts £)
	£	£	£	%	
<i>All other payments</i>	255,195	420,198	165,003	65%	<p>During the previous financial year £36,454 was spent on the renovation of Pendle Road community centre. Works to complete in 21/22 were £4,150.</p> <p>During the financial year £93,118 was spent on the renovation of St Lukes community centre and new equipment.</p> <p>Repairs, maintenance and renewals increased in the year by £16,270. One off costs for a new fire system, electrical inspection and remedial work, drainage repairs and signs were included in these costs.</p>

					<p>Utility costs increased across the centres by £26,544 (this was after recharging the tenants at St Lukes).</p> <p>The Youth Service agreement increased by £10,695 as it did not operate for part of the previous year.</p> <p>New commemorative seats were purchased and installed at a cost of £7,065.</p> <p>A bad debt of £10,695 was written off during the year as approved by Council..</p>
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#### 6. TOTAL BUDGET VARIANCE ON THE GENERAL RESERVE

The Council ended the year with a General Reserve of £353,683 (£434,923, 2020/21) and earmarked reserves of £128,578 (£164,615 2020/21), resulting in an overall reserve as at 31<sup>st</sup> March 2022 of £482,261.

#### 7. BORROWINGS

The Council has Public Works Loans Board borrowings of £1,594,118 as at 31<sup>st</sup> March 2022.

#### 8. RECOMMENDATIONS

It is **RECOMMENDED** that:

- a) The Council approve the Annual Governance and Accountability Review 2021/22 and authorise the Chairman to sign the same
- b) The Council approve the end of year financial statement as a fair and accurate record of the Council's financial position at 31<sup>st</sup> March 2022.

## ASSETS @ 31/03/2022

	Location	Date acquired	Amount £	
5xnotice boards	various	pre 2005	5,982.00	
2xnotice boards	various	24/10/2012	712.45	
Notice boards	various	2013-14	1,604.05	
2 cycle barriers	Duston CE park	pre 2006	1,092.00	
2 cycle barriers	Errington Park	pre 2005	1,092.00	
Computer equipment	parish office/youth worker	various	3,284.00	
Commerative bench	Rose Garden		856.96	
office equipment	parish office		1,081.00	
teak memorial bench			541.00	
18xlitter bins	various		9,644.00	
8xpublic seats	various		13,126.00	One disposed 18/19 £1875
1seat&bin	weggs farm		1,623.00	
3xseats and bins	various		3,102.00	
Bins & seats	various	2013-14	10,765.35	
HQI camera - Police passed ownership to Council			780.00	
Equipment various	parish office		1,974.00	
MUGA	Errington Park		80,000.00	
Village Sign (donated Emp Cllr Allow)	corner of Berrywood Road		1,485.00	
Cycle - PSCO Nigle Phelps	kept by police owned by DPC		500.00	
generator	storage parish office		160.00	
4 roundabout, Errington Park, Mendip Park, Grafton Park, Quarry Park			43,095.00	
Playground equip/safety grass	Duston Wildes, Quarry Park	18/01/2017	2,339.30	
Playground equip	Errington	2013-14	27,014.13	
office furniture	parish office	30/03/2012	276.00	
Fridge	parish office	13/04/2012	95.82	
Computer equipment	parish office	04/12/2012	3,170.66	
Computer	parish office	18/11/2014	434.33	
Hazard Cupboard	Community centre	03/07/2014	256.00	
Microwave	Community centre	03/07/2014	63.32	
Tree Lights	St Luke's		83.32	
Computer	Community centre	30/05/2014	662.06	
Office Furniture	Parish office	31/10/2014	1,382.75	Disposal 7 office chairs £400
Camera	Parish office	08/04/2014	41.66	
Events Equipment	Parish Office	29/05/2014	464.12	
Youth equipment	St Luke's Centre	07/05/2015	50.00	
Computer equipment	Parish Office and Community Centre	28/02/2016	6,188.91	
Catering Equipment	Community Centre	25/02/2016	8,626.68	
Tables & chairs	Community Centre	08/01/2016	2,713.00	Disposal 10 chairs 18/19 @ £15 each
Environment Equipment	Parish Office	02/03/2016	291.88	
Bin	Parish Office	02/02/2016	340.00	
Litter barrow	Parish Office (environment)	19/10/2016	200.00	
Salt bin	Parish Office (environment)	15/12/2016	248.00	
Litter bin	Parish Office (environment)	18/10/2016	279.95	
Notice boards	Parish Office (environment)	25/04/2016	1,736.74	
Office Furniture	Community Centre	14/03/2016	1,022.13	
Signage	Community Centre	18/12/2015	1,211.50	
Signage	Community Centre	19/08/2016	556.91	
TV aerial	Community Centre	10/08/2016	250.00	
Reception Counter	Community Centre	18/04/2016	1,960.00	
Ice making machine	Community Centre	15/07/2016	99.98	
Panasonic TV and DVD	Community Centre	09/08/2016	448.33	
TV trolley	Community Centre	09/08/2016	62.49	
Piano trolley	Community Centre	09/08/2016	106.12	
Catering Equipment	Community Centre	27/09/2016	95.97	
Circular tables	Community Centre	03/01/2017	629.00	
Garment rail and hangers	Community Centre	09/02/2017	190.00	
10 lt water boiler	Community Centre	16/02/2017	49.88	
Sun protections/kitchen window	Community Centre	28/02/2017	427.50	
Display cabinets	Community Centre	21/03/2017	623.08	
Build and install planter	Parish Office (environment)	03/06/2016	1,970.00	
Vacuum cleaner	Community Centre	04/04/2018	30.00	
Till for bar area	Community Centre	06/04/2017	472.85	
Ikea - baby chairs	Community Centre	13/04/2017	33.50	
Tommy Tippee play equipment	Community Centre	08/05/2017	24.99	
The Works, stage lighting	Community Centre	17/05/2017	2,049.55	
The Works, theatre talk back	Community Centre	17/05/2017	673.80	
Flute glasses	Community Centre	30/05/2017	45.99	
Safe	Community Centre	26/07/2017	249.99	
PAT testing equipment	Community Centre	17/08/2017	200.00	
Powerwasher	Community Centre	14/09/2017	166.67	
Mugs (catering)	Community Centre	11/09/2017	36.50	
Serving stand	Community Centre	23/10/2017	16.00	
Coffee machine/tea boiler	Community Centre	03/11/2017	315.98	
Barrier	Community Centre	06/11/2017	255.95	
Teaspoons	Community Centre	06/11/2017	79.58	
Fire door retainers	Community Centre	05/12/2017	515.94	
Signs	Community Centre	15/12/2017	13.77	
Blackboard for café	Community Centre	21/03/2018	20.79	
2 coat stands	Community Centre	26/03/2018	101.96	
Panasonic 58 " smart tv	Community Centre	26/03/2018	499.17	
TV Cart	Community Centre	26/03/2018	49.99	
Leaf blower	Environment	27/06/2017	191.67	
Removeable bollard	St Lukes	02/08/2017	295.00	
Mirror	St Lukes	06/12/2017	69.54	
Table and 6 chairs	St Lukes	07/03/2018	200.00	

**ASSETS @ 31/03/2022**

	Location	Date acquired	Amount £
Microwave	Parish Office	29/09/2017	35.00
Coat stand	Parish Office	27/11/2017	40.00
Coat stand	Parish Office	21/02/2018	40.00
War Memorial railings	Environment	22/11/2017	675.00
Greenhouse Youth Club	Youth	01/04/2017	83.74
Van Peugeot Partner MD17HTT	Van	19/12/2018	8,449.00
Wifi Solution Hardware (DBFB)	Parish Office	16/11/2018	816.00
Netgear 24 Port Switch	Parish Office	26/11/2018	240.00
Netgear 24 TG588 router	Parish Office	26/11/2018	115.00
Netgear 24 Port Switch/TG588 router installation	Parish Office	26/11/2018	250.00
Trent Furniture 20 chairs	Community Centre	13/04/2018	347.00
Undercounter freezer	Community Centre	11/10/2018	148.00
Display system	Community Centre	01/11/2018	148.00
7 fire doors	Community Centre	14/11/2018	1,782.34
Defibrillator	St Lukes	26/02/2019	1,315.20
Cupboard	Parish Office	22/10/2018	280.00
Hedge trimmer	Environment	10/05/2018	476.58
2 Gazebos	Environment	11/05/2018	359.90
3 removeable bollards	Environment	22/10/2018	945.00
World War I memorial bench	Environment	31/10/2018	809.50
Speed signs	Environment	29/11/2018	2,110.31
Traffic Control	Environment	25/01/2019	4,924.06
Office chairs	Parish Office	31/10/2019	623.00
Gazebo for fun day	Community Centre	25/04/2019	137.50
20 tables	Community Centre	03/04/2019	685.00
Platform steps	Community Centre	14/05/2019	146.53
CCTV system 2 new cameras and box	Community Centre	25/06/2019	1,420.00
Slimline fridge	Community Centre	06/08/2019	129.00
LEC fridge	Community Centre	20/09/2019	166.00
Bar shutters	Community Centre	30/09/2019	2,600.00
Flag	Environment	07/10/2019	2,089.80
Timken Art	Environment	01/04/2019	1.00
Wicksteed Rainbow slide	Environment	10/06/2019	2,796.00
Wicksteed Zig Zag twister	Environment	10/06/2019	2,435.00
Wicksteed St Lukes play equip	Environment	29/08/2019	15,840.78
Wicksteed Mendip Road	Environment	29/08/2019	18,384.70
Wicksteed Grafton	Environment	31/10/2019	14,542.15
Bins	Environment	08/08/2019	194.95
Bee & Butterfly seat	Environment	04/09/2019	1,726.00
Greenlea seat	Environment	12/09/2019	460.00
Bins	Environment	17/09/2019	558.90
Gates at community centre	Environment	17/09/2019	980.00
Traffic cones and parking signs	St Lukes	10/03/2020	404.80
Room wall guards	Community Centre	07/04/2020	2,740.58
Baca key cabinet	Community Centre	18/05/2020	74.04
Abbott Signs - new signs	Community Centre	03/07/2020	959.48
Nisbets bins	Community Centre	08/07/2020	324.95
Addison - perspex screen	Community Centre	09/07/2020	125.00
SSS - security camera	Community Centre	27/08/2020	345.00
Argos - TV	Community Centre	11/08/2020	166.65
Argos - TV bracket	Community Centre	11/08/2020	161.72
ESPO notice boards	Community Centre	03/09/2020	210.00
Abbott Signs - new internal signs	Community Centre	15/12/2020	675.24
The Works loop system	Community Centre	17/12/2020	188.98
The Works PDA loop system	Community Centre	17/12/2020	346.47
PB Electrical Floodlight for rear exit	Community Centre	14/01/2021	130.00
The Works - signet amplifier	Community Centre	14/01/2021	1,099.41
Abbott Signs - signs for doors	Community Centre	23/03/2021	234.77
Zephyr - St George Flag	Environment	28/04/2020	214.90
Community Heartbeat defibrilators	Environment	15/05/2020	5,895.00
Community Heartbeat emergency phones	Environment	01/09/2020	1,090.00
Community Heartbeat signs	Environment	29/09/2020	205.00
Abbott Signs - signs	Environment	02/11/2020	494.68
Abbot Signs - remembrance day display	Events	15/12/2020	435.66
Dell - computer dock	Administration	01/09/2020	940.98
Dell Sleeve and monitor	Administration	01/09/2020	236.18
Dell - 6 computers (Latitude)	Administration	01/09/2020	4,574.22
Broxap - 2 bins	Environment	24/06/2020	584.90
Fire doors and closers	Community Centre	13/07/2021	4,508.90
Telescopic ladder	Community Centre	13/08/2021	99.98
Exterior sign DPC	Community Centre	20/08/2021	674.50
Plaques	Community Centre	13/10/2021	141.45
Internal signage	Community Centre	31/10/2021	638.64
Speakers	Community Centre	13/11/2021	706.66
Exterior signage	Community Centre	11/01/2022	397.40
Bluetooth projector	Community Centre	13/03/2022	124.14
Showcase	St Lukes	13/05/2021	381.00
EVAC chair	St Lukes	24/09/2021	561.00
Chairs and tables	St Lukes	01/11/2021	2,735.00
New lighting St Lukes	St Lukes	26/11/2021	2,501.00
Roller blinds	St Lukes	28/01/2022	3,350.25
2 door cupboard	Administration	04/10/2021	162.00
Filing drawer and cupboard	Administration	07/10/2021	309.00
Notice boards	Community Centre	08/10/2021	1,296.00
Borth' bench	Environment	13/05/2021	414.00
Reston' seat	Environment	13/07/2021	357.00

**ASSETS @ 31/03/2022**

	Location	Date acquired	Amount £
NHS Key workers ' 3 seats	Environment	16/09/2021	3,486.00
Jubilee bench	Environment	13/02/2022	820.83
Welcome to Duston sign	Environment	26/04/2021	3,965.00
Community Centre Pendle Road, buildings			1,176,287.72
Duston Leisure Centre, buildings			1,803,188.50
St. Lukes Centre, buildings			990,106.88
Renovation work at St Lukes		21/22	83,970.51
Land at Pendle Road (bin store and strip of land)			1.00
Errington Park			1.00
Grafton Way Park			1.00
Mendip Park			1.00
Melbourne Lane Open Space			1.00
<b>TOTAL ASSET VALUE Box 9</b>			<b>4,450,123.52</b>

**MEMO:**

**Asset additions 2022**

Fire doors and closers	Community Centre	13/07/2021	4,508.90
Telescopic ladder	Community Centre	13/08/2021	99.98
Exterior sign DPC	Community Centre	20/08/2021	674.50
Plaques	Community Centre	13/10/2021	141.45
Internal signage	Community Centre	31/10/2021	638.64
Speakers	Community Centre	13/11/2021	706.66
Exterior signage	Community Centre	11/01/2022	397.40
Bluetooth projector	Community Centre	13/03/2022	124.14
Showcase	St Lukes	13/05/2021	381.00
EVAC chair	St Lukes	24/09/2021	561.00
Chairs and tables	St Lukes	01/11/2021	2,735.00
New lighting St Lukes	St Lukes	26/11/2021	2,501.00
Roller blinds	St Lukes	28/01/2022	3,350.25
Renovation work at St Lukes	St Lukes	31/03/2022	83,970.51
2 door cupboard	Administration	04/10/2021	162.00
Filing drawer and cupboard	Administration	07/10/2021	309.00
Notice boards	Community Centre	08/10/2021	1,296.00
Borth' bench	Environment	13/05/2021	414.00
Reston' seat	Environment	13/07/2021	357.00
NHS Key workers ' 3 seats	Environment	16/09/2021	3,486.00
Jubilee bench	Environment	13/02/2022	820.83
Welcome to Duston sign	Environment	26/04/2021	3,965.00
			<b>111,600.26</b>

**Reconciliation**

	£	
B fwd 1.4.21	4,338,523.26	
Additions	111,600.26	
Disposal	0.00	
Total at 31.3.22	<u>4,450,123.52</u>	As above

