

Forest Row Parish Council

Clerk:
Email:

Mr David O'Driscoll
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(Office Hours: Monday to Friday 9am to 4pm)



To: All members of FOREST ROW PARISH COUNCIL:
Cllrs. Josephson (Chairman), Davies, Hill, R Lewin,
T Lewin, McNally, Miller, Moore, Pritchitt,
Spackman, Summers, Waters, Williams, Withers
and Wogan

Community Centre
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East Sussex
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Dear Sir/Madam,

Your attendance is required at a meeting of the
FOREST ROW PARISH COUNCIL to be held on
TUESDAY 18th MAY 2021 in the Garden Room at the
Community Centre at **7.30 PM**.

Date: 24th March 2021


Mr David O'Driscoll
Clerk to Forest Row Parish Council

THE FIRST FIFTEEN MINUTES WILL BE AVAILABLE FOR RELEVANT QUESTIONS AND
REMARKS FROM THE PUBLIC – IF ANY. MEMBERS OF THE PUBLIC ARE WELCOME TO STAY
AND OBSERVE THE REST OF THE MEETING.

AGENDA

1. PUBLIC QUESTIONS
2. APOLOGIES FOR ABSENCE
3. RECORDS OF PREVIOUS MEETING
 - 3.1 To approve the minutes of the Meeting of Council held on 30th March 2021
 - 3.2 To consider any objections to deletion of the digital transcript of that meeting
 - 3.3 To defer consideration of the Minutes of the Annual Meeting of Council
4. CLARIFICATION OF ACTIONS FROM THE ABOVE MEETING
5. TO NOTE AND APPROVE LIST OF DELEGATED DECISIONS
6. TO DECLARE ANY INTERESTS OR REQUEST DISPENSATION PERTAINING TO THE ITEMS BELOW
7. CHAIRMANS COMMENTS
8. TO NOTE CLERK'S REPORT ON MATTERS NOT REQUIRING A DECISION:
 - 8.1 Re-opening the Community Centre
 - 8.2 Government 'Kickstart' scheme
 - 8.3 Waste Re-cycling project
 - 8.4 The skatepark extension works
 - 8.5 Pending leases
9. SUMMARY FINANCIAL REPORT
10. PRINCIPAL COUNCILS
11. STANDING COMMITTEES
12. REPRESENTATIVES ON OUTSIDE BODIES (IF ANY)
13. COMMUNITY WARDEN
14. TO RECEIVE AND APPROVE THE ANNUAL GOVERNANCE STATEMENT
15. TO RECEIVE AND APPROVE THE ANNUAL FINANCIAL RETURN

16. TO TAKE ANY REQUIRED DECISIONS FOR AN ANNUAL PARISH MEETING
17. TO CONSIDER THE PROPOSAL FOR A WORKING GROUP ON COMMITTEE STRUCTURE
18. TO CONSIDER A PROPOSAL FOR A 'TINY FARM' PROJECT
19. TO RESOLVE ON A PROPOSAL TO REQUIRE ADVANCE NOTICE OF ANY QUERY TO A MEETING WHICH NEEDS STAFF RESEARCH TIME
20. NOTICES, CONSULTATIONS & CORRESPONDENCE (IF ANY)
21. TO NOTE ITEMS FOR FUTURE CONSIDERATION BY FULL COUNCIL OR REFERRAL TO COMMITTEE.

FULL COUNCIL**BACKING PAPERS FOR MEETING 18th MAY 2021**

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**COUNCILLORS' BRIEFING FOR THE MEETING OF FULL COUNCIL
ON 18th MAY 2021**

1. **PUBLIC QUESTIONS** None signified in advance
2. **APOLOGIES FOR ABSENCE** None signified in advance
3. **RECORDS OF PREVIOUS MEETINGS** Meeting of 30th March 2021
4. **CLARIFICATION OF ACTIONS FROM LAST MEETING**
ACTION: to discharge as appropriate
5. **TO NOTE & APPROVE LIST OF DELEGATED DECISIONS:** (as attached to backing papers)
ACTION: to note
6. **DECLARATIONS OF INTEREST/ REQUESTS FOR DISPENSATION** Members who have a financial interest in any of the items covered by this agenda may wish to declare a personal interest. However, occasional users of services or volunteers need not be concerned.
ACTION: to note

TO NOTE REPORTS

7. **CHAIRMAN'S COMMENTS**
8. **TO NOTE CLERK'S REPORT ON MATTERS NOT REQUIRING A DECISION**
 - 8.1 Re-opening the Community Centre. The Community Centre has re-opened to hirers from 17th May under the revised Government guidelines, and some groups have already re-booked, particularly yoga classes, although activity risk assessments are still required. Thursday Club will be re-starting in a restricted format, and Gages will re-open to diners with a pilot scheme at the end of the month.
 - 8.2 Government 'Kickstart' scheme. We have been notified about three potential candidates, but it is up to them to contact us with a formal application, which has not yet happened.
 - 8.3 Waste recycling project. We still await Secretary of State consent to borrow. Meanwhile, the CIC is fully constituted, quotes are being obtained for essential renovations and the business plan is being refined accordingly. We still await a definitive response (delayed by the County Council elections) to the proposal that East Sussex offer the freehold of the site as a Community Asset Transfer.
 - 8.4 The skatepark extension. Work should have commenced on Monday of this week. The contractor has supplied all necessary insurance documentation & risk assessments and will be working strictly within the scope of the planning permission.
 - 8.5 Pending leases. The lease to the 'On My Side' charity is now in preparation. Efforts to bestir East Sussex over the sports ground lease are continuing.

9. SUMMARY FINANCIAL REPORT

A printout for month 1 is attached. The first half of the precept has been duly received. At this stage, we are only one month into the financial year and *in general*, performance against forecast should be about 8.3%. The following should be noted:

- Page 1/ code 4124: most of these items are annual subscriptions paid once.
code 4156: this includes a 'ghost' figure of £5012 credit, being the balance of the 'Locality' grant which will be transferred to Frow Resource CIC.
code 4157: this includes the internal auditor's fee for the year end, paid once.
- Page 2 / no comments.
- Page 3 / code 6151: the cemetery rates are paid once for the year.
- Page 4 / code 3111: includes the non-domestic rates bill, paid once.
code 3304: includes the cost of the VENUe fencing, agreed last year.
- Page 5 / no comments.
- Page 6: the final totals (allowing for receipt of the 50% precept) are income 6.9% of forecast and expenditure 7.7% of forecast, which are acceptable.

A printout is also attached showing the total staff costs for the year just ended, apportioned as far as possible between services. **PLEASE NOTE THIS DOCUMENT CONTAINS INDIVIDUAL SALARY DETAILS WHICH ARE WHOLLY CONFIDENTIAL & MUST NOT BE SHARED.**

10. PRINCIPAL COUNCILS

County & District Councillors have been invited and may report orally.

11. STANDING COMMITTEES

Chairmen of Committees have been invited to give a brief conspectus of proposals for their respective committees for the coming Council year.

12. REPRESENTATIVES ON OUTSIDE BODIES

Reinstated or newly appointed representatives may report on any items of relevance.

13. COMMUNITY WARDEN (His report will follow).

MATTERS FOR CONSIDERATION / DECISION

14. TO RECEIVE AND APPROVE THE ANNUAL GOVERNANCE STATEMENT

The Statement is attached. Tedious though it may be, as part of the annual auditing process, Council is required to consider each of the eight applicable statement and vote on them before the Statement is signed off by the Chairman & Clerk. To avoid the need to read through the list verbatim, please ensure you have read and feel comfortable with the eight propositions.

ACTION: to note and approve

15. TO RECEIVE AND APPROVE THE ANNUAL FINANCIAL RETURN

The final accounting figures for the last financial year are attached. They have been approved by the internal auditor, but Council also has to be satisfied and approve them by resolution. The internal auditor's report is attached. Please submit any queries in advance of the meeting.

ACTION: to note and approve

16. **TO TAKE ANY REQUIRED DECISIONS FOR AN ANNUAL PARISH MEETING**
 At the meeting of 30th March, Council resolved: "that the question of whether or how the meeting could be held be reviewed at ~~(the Annual Meeting of Council or)~~ the following Full Council meeting." I repeat the briefing note provided for that earlier meeting:
"By law the APM should be held between 1st March and 1st June (inclusive), although there is no legal obligation on the Parish Council to convene it. Practice has varied across the sector. Some have held a virtual meeting already or plan to do so, but adding hundreds of potential participants to a single screen is a daunting prospect. Others have simply shelved the event for this year, though plan a similar public gathering later. As noted elsewhere, there is no legislation to permit virtual meetings beyond 7th May. A suggestion has been made that we should have a socially distanced meeting on Foresters' Green within the statutory period, though there would be weather & logistical factors to consider. For Council to consider."
ACTION: to consider & resolve as appropriate
17. **TO CONSIDER THE PROPOSAL FOR A WORKING GROUP ON COMMITTEE STRUCTURE**
 This proposal was made by Cllr Summers at the Annual Meeting, but had also been mooted by Cllr R Lewin who wished Council to consider the number and remit of the Standing Committees. One or both of the above Members may wish to outline proposed terms of reference for the proposed working group.
ACTION: to resolve on whether such a working group should be formed and if so, to determine its membership & terms of reference
18. **TO CONSIDER A PROPOSAL FOR A 'TINY FARM' PROJECT**
 The organisation known as 'Frocal' (which has been responsible for setting up the new 'farmers market') is proposing a smallholding project to promote food self-efficiency. It is looking for a suitable site for the project and has asked if it would be possible to use (under agreed terms & conditions) the currently fallow area belonging to the Council off Medway Drive known as the 'Gleeson land'. Attached is a presentation of the project and one of the promoters may attend the meeting to answer questions.
ACTION: to consider & resolve as appropriate
19. **TO RESOLVE ON A PROPOSAL TO REQUIRE ADVANCE NOTICE OF ANY QUERY TO A MEETING WHICH NEEDS STAFF RESEARCH TIME**
 Council resolved some time ago (minute 273/17 – see attached) that financial queries for meetings which required reference to accounting papers should be submitted in advance to avoid the difficulty of staff trying to deal with sometimes complicated issues 'on the hoof'. It is proposed that this be extended to queries of other kinds which occur to Members before meetings take place, so that answers can be properly researched in advance.
ACTION: to consider & resolve as appropriate
20. **NOTICES, CONSULTATIONS & CORRESPONDENCE**
 None that have not been previously circulated in Councillors Reading or Briefings.
21. **ITEMS FOR FUTURE CONSIDERATION BY FULL COUNCIL OR REFERRAL TO COMMITTEE**

FOREST ROW PARISH COUNCIL

ACTION TAKEN UNDER DELEGATED AUTHORITY

PERIOD - from: 24/03/2021 to: 12/05/2021

DECISION TAKEN	REASONS	OFFICERS NAME	DATE OF DECISION	COST
NONE				

Detailed Income & Expenditure by Budget Heading 12/05/2021

Month No: 2

Committee Report

Finance & Policy

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
401 Finance & Administration							
4176 FI-Precept Received	207,500	0	(207,500)			0.0%	
4180 Misc Income	0	1,000	1,000			0.0%	
4181 FI-Wayleave Income	0	10	10			0.0%	
4182 FI-Devolved Services Income	0	1,450	1,450			0.0%	
4183 Community Warden Hire	840	11,000	10,160			7.6%	
4190 FI-Interest Received	7	1,300	1,293			0.5%	
Finance & Administration :- Income	208,347	14,760	(193,587)			1411.6%	0
4100 PENSION TOP UP	0	4,000	4,000		4,000	0.0%	
4101 FI-Salaries	24,141	309,060	284,919		284,919	7.8%	
4102 FI-Payroll Outsource Costs	0	420	420		420	0.0%	
4103 FI-Contrib. to Library Salary	0	4,500	4,500		4,500	0.0%	
4108 FI-Staff Training/Travel	19	3,000	2,981		2,981	0.6%	
4110 Community Warden Costs	13	500	487		487	2.7%	
4111 Forest Rate	0	25	25		25	0.0%	
4120 Postage	0	1,300	1,300		1,300	0.0%	
4121 Telecommunications	122	7,500	7,378		7,378	1.6%	
4123 Stationery	73	750	677		677	9.7%	
4124 FI-Subscriptions	2,649	5,000	2,351		2,351	53.0%	
4125 FI-Insurance	0	8,000	8,000		8,000	0.0%	
4126 Printer/copier	260	3,500	3,240		3,240	7.4%	
4133 FI-Chairman's Fund	0	200	200		200	0.0%	
4134 FI-Parish Meeting	0	500	500		500	0.0%	
4135 FI-Councillors Training/Travel	0	1,000	1,000		1,000	0.0%	
4136 Security Checks	0	150	150		150	0.0%	
4137 FI-Members Allowances	97	5,000	4,903		4,903	1.9%	
4151 FI - Bank Charges	110	1,500	1,390		1,390	7.3%	
4156 FI-Legal & professional fees	(4,936)	3,000	7,936		7,936	(164.5%)	
4157 FI-Audit & Financial Managemen	786	3,500	2,714		2,714	22.5%	
4158 FI-Van Lease	219	2,750	2,531		2,531	8.0%	
4160 Office Equipment	0	300	300		300	0.0%	
4161 Office Maintenance	0	700	700		700	0.0%	
4165 FI-Election Fund	0	1,000	1,000		1,000	0.0%	
4166 Wayleaves	1	50	49		49	2.6%	
4169 Community Occasion	0	500	500		500	0.0%	
7101 PR- Advertising/Publicity	0	100	100		100	0.0%	
7102 PR-Website	0	500	500		500	0.0%	
7110 PR-Newsletter & Distribution	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 12/05/2021

Month No: 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
7113 PWLB Repayment	0	15,600	15,600		15,600	0.0%	
Finance & Administration :- Indirect Expenditure	23,556	384,405	360,849	0	360,849	6.1%	0
Net Income over Expenditure	184,791	(369,645)	(554,436)				
<u>403 Other Grants</u>							
4360 Other Grants	0	7,000	7,000		7,000	0.0%	
4361 FRGSA Subsidy	0	2,500	2,500		2,500	0.0%	
Other Grants :- Indirect Expenditure	0	9,500	9,500	0	9,500	0.0%	0
Net Expenditure	0	(9,500)	(9,500)				
Finance & Policy :- Income	208,347	14,760	(193,587)			1411.6%	
Expenditure	23,556	393,905	370,349	0	370,349	6.0%	
Movement to/(from) Gen Reserve	184,791						
<u>Amenities & Services</u>							
<u>101 Allotments</u>							
1180 Allotment Rents	21	1,500	1,479			1.4%	
Allotments :- Income	21	1,500	1,479			1.4%	0
1135 Allotments-Water & Upkeep	184	1,500	1,316		1,316	12.2%	
Allotments :- Indirect Expenditure	184	1,500	1,316	0	1,316	12.2%	0
Net Income over Expenditure	(163)	0	163				
<u>102 Village Greens</u>							
1280 VG-Hire Income	0	500	500			0.0%	
1281 VG- Utilities Income	0	100	100			0.0%	
Village Greens :- Income	0	600	600			0.0%	0
1236 Outdoor Maintenance	124	10,000	9,876		9,876	1.2%	
1237 Outdoor Planting	0	1,200	1,200		1,200	0.0%	
1239 VG-Utilities	0	250	250		250	0.0%	
Village Greens :- Indirect Expenditure	124	11,450	11,326	0	11,326	1.1%	0
Net Income over Expenditure	(124)	(10,850)	(10,726)				
<u>104 Amenities General</u>							
4180 Misc Income	248	0	(248)			0.0%	
Amenities General :- Income	248	0	(248)				0

Detailed Income & Expenditure by Budget Heading 12/05/2021

Month No: 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1436 Skate & Play areas	0	1,000	1,000		1,000	0.0%	
1447 Dog Fouling	0	3,000	3,000		3,000	0.0%	
Amenities General :- Indirect Expenditure	0	4,000	4,000	0	4,000		0
Net Income over Expenditure	248	(4,000)	(4,248)				
<u>105 Outdoor Maintenance</u>							
1501 Outdoor Maintenance Equipment	0	3,000	3,000		3,000	0.0%	
Outdoor Maintenance :- Indirect Expenditure	0	3,000	3,000	0	3,000		0
Net Expenditure	0	(3,000)	(3,000)				
<u>203 Street Lighting</u>							
2314 SL-Power	203	1,500	1,297		1,297	13.5%	
2336 Streetlights	0	5,000	5,000		5,000	0.0%	
Street Lighting :- Indirect Expenditure	203	6,500	6,297	0	6,297	3.1%	0
Net Expenditure	(203)	(6,500)	(6,297)				
<u>204 Road Safety</u>							
2436 RS-Road Safety	0	500	500		500	0.0%	
Road Safety :- Indirect Expenditure	0	500	500	0	500	0.0%	0
Net Expenditure	0	(500)	(500)				
<u>601 Cemetery</u>							
6180 BU-Burial Fees	0	10,000	10,000			0.0%	
Cemetery :- Income	0	10,000	10,000			0.0%	0
6123 Cemetery Admin	0	300	300		300	0.0%	
6151 BU- Cemetery Rates	809	500	(309)		(309)	161.8%	
Cemetery :- Indirect Expenditure	809	800	(9)	0	(9)	101.1%	0
Net Income over Expenditure	(809)	9,200	10,009				
Amenities & Services :- Income	269	12,100	11,831			2.2%	
Expenditure	1,319	27,750	26,431	0	26,431	4.8%	
Movement to/(from) Gen Reserve	(1,050)						

Property & Assets

Detailed Income & Expenditure by Budget Heading 12/05/2021

Month No: 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
201 Bus Shelters							
2136 BS-Bus Shelters	50	500	450		450	10.0%	
Bus Shelters :- Indirect Expenditure	50	500	450	0	450	10.0%	0
Net Expenditure	(50)	(500)	(450)				
205 Miscellaneous Assets							
1439 Public Seats	0	250	250		250	0.0%	
1442 Litter Bins	0	500	500		500	0.0%	
2551 Offsite Car Parks	0	6,000	6,000		6,000	0.0%	
2553 Grit bins	0	500	500		500	0.0%	
6139 BU - War Memorial	0	500	500		500	0.0%	
7108 PR-Notice Boards	0	250	250		250	0.0%	
Miscellaneous Assets :- Indirect Expenditure	0	8,000	8,000	0	8,000	0.0%	0
Net Expenditure	0	(8,000)	(8,000)				
301 Community Centre							
3180 CC-Lettings	77	9,000	8,923			0.9%	
3181 CC-Equipment Hire	0	600	600			0.0%	
3182 CC-Rents	1,643	15,000	13,357			11.0%	
3185 MISC - incl books/copying)	0	400	400			0.0%	
3187 CC Drinks Machine Income	0	250	250			0.0%	
Community Centre :- Income	1,720	25,250	23,530			6.8%	0
3111 CC-Rates & Services	6,912	20,000	13,088		13,088	34.6%	
3116 CC-Upkeep/Cleaning	722	12,000	11,278		11,278	6.0%	
3127 CC - Drinks Machine	136	500	364		364	27.2%	
3136 CC-Enhancement	0	2,500	2,500		2,500	0.0%	
Community Centre :- Indirect Expenditure	7,770	35,000	27,230	0	27,230	22.2%	0
Net Income over Expenditure	(6,050)	(9,750)	(3,700)				
303 Venue on the Green							
3306 VOTG Income	0	5,000	5,000			0.0%	
Venue on the Green :- Income	0	5,000	5,000			0.0%	0
3304 Votg Non Youth Equip	2,071	1,000	(1,071)		(1,071)	207.1%	
3305 VOTG Running Costs	2,121	9,750	7,629		7,629	21.8%	
Venue on the Green :- Indirect Expenditure	4,192	10,750	6,558	0	6,558	39.0%	0
Net Income over Expenditure	(4,192)	(5,750)	(1,558)				
Property & Assets :- Income	1,720	30,250	28,530			5.7%	
Expenditure	12,012	54,250	42,238	0	42,238	22.1%	
Movement to/(from) Gen Reserve	(10,292)						

Detailed Income & Expenditure by Budget Heading 12/05/2021

Month No: 2

Committee Report

Localism & Community Projects

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
206 Community Transport							
2678 Medical Car Scheme Income	0	300	300			0.0%	
Community Transport :- Income	<u>0</u>	<u>300</u>	<u>300</u>			<u>0.0%</u>	<u>0</u>
2554 Wealdlink	229	1,000	771		771	22.9%	
2601 Voluntary Medical Car Service	0	200	200		200	0.0%	
Community Transport :- Indirect Expenditure	<u>229</u>	<u>1,200</u>	<u>971</u>	<u>0</u>	<u>971</u>	<u>19.1%</u>	<u>0</u>
Net Income over Expenditure	<u>(229)</u>	<u>(900)</u>	<u>(671)</u>				
207 Market							
3184 CC-Market Income	1,310	6,000	4,690			21.8%	
Market :- Income	<u>1,310</u>	<u>6,000</u>	<u>4,690</u>			<u>21.8%</u>	<u>0</u>
3151 CC-Market expenditure	419	1,300	881		881	32.3%	
Market :- Indirect Expenditure	<u>419</u>	<u>1,300</u>	<u>881</u>	<u>0</u>	<u>881</u>	<u>32.3%</u>	<u>0</u>
Net Income over Expenditure	<u>891</u>	<u>4,700</u>	<u>3,809</u>				
209 Localism & Community Proj Misc							
2905 Repair Cafe & Wellbeing Servic	0	2,000	2,000			0.0%	
Localism & Community Proj Misc :- Income	<u>0</u>	<u>2,000</u>	<u>2,000</u>			<u>0.0%</u>	<u>0</u>
2700 Repair Cafe & Wellbeing	0	2,000	2,000		2,000	0.0%	
Localism & Community Proj Misc :- Indirect Expenditure	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>0.0%</u>	<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>0</u>	<u>0</u>				
304 Cafe							
3480 Gages - Sales	1,853	20,000	18,147			9.3%	
Cafe :- Income	<u>1,853</u>	<u>20,000</u>	<u>18,147</u>			<u>9.3%</u>	<u>0</u>
3436 Gages-Purchase of Equipment	318	1,500	1,182		1,182	21.2%	
3460 Gages -Purchases Food etc	563	12,500	11,937		11,937	4.5%	
Cafe :- Indirect Expenditure	<u>881</u>	<u>14,000</u>	<u>13,119</u>	<u>0</u>	<u>13,119</u>	<u>6.3%</u>	<u>0</u>
Net Income over Expenditure	<u>973</u>	<u>6,000</u>	<u>5,027</u>				

Detailed Income & Expenditure by Budget Heading 12/05/2021

Month No: 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
306 Thursday Club							
3680 TC-Subscriptions	0	400	400			0.0%	
Thursday Club :- Income	0	400	400			0.0%	0
3636 TC-Running Costs	0	1,000	1,000		1,000	0.0%	
Thursday Club :- Indirect Expenditure	0	1,000	1,000	0	1,000	0.0%	0
Net Income over Expenditure	0	(600)	(600)				
406 Youth Provision							
4676 YP-Grants & Other Income	8	1,000	992			0.8%	
Youth Provision :- Income	8	1,000	992			0.8%	0
4603 YP - Dev costs & General Expen	88	2,500	2,412		2,412	3.5%	
Youth Provision :- Indirect Expenditure	88	2,500	2,412	0	2,412	3.5%	0
Net Income over Expenditure	(80)	(1,500)	(1,420)				
Localism & Community Projects :- Income	3,171	29,700	26,529			10.7%	
Expenditure	1,618	22,000	20,382	0	20,382	7.4%	
Movement to/(from) Gen Reserve	1,554						
Grand Totals:- Income	213,507	86,810	(126,697)			245.9%	
Expenditure	38,505	497,905	459,400	0	459,400	7.7%	
Net Income over Expenditure	175,002	(411,095)	(586,097)				
Movement to/(from) Gen Reserve	175,002						

Annual Internal Audit Report 2020/21

FOREST ROW PARISH COUNCIL

www.forestrow.gov.uk

During the financial year ended 31 March 2021, 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 2020/21 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 2019/20, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) 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 2019/20 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.	Yes	No	Not applicable
			✓

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

8/11/2020 26/04/2021

Name of person who carried out the internal audit

MARIE MULBERRY BA(Hons) FCCA CTA

Signature of person who carried out the internal audit

M Mulberry

Date

26/04/2021

*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 2020/21

We acknowledge as the members of:

FREETOWN PRINCIPAL 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 2021, that:

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

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

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

and recorded as minute reference:

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

Chairman

Clerk

Section 2 – Accounting Statements 2020/21 for

FRIGHT RAIL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	289,978	265,724	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	360,000	400,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	198,544	105,014	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	298,579	331,779	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	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	284,219	157,494	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	265,724	281,465	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	266,833	281,451	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	2,283,117	2,283,117	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	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	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 2021 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



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Our Ref: MARK/FOR001

Mr D O'Driscoll
Forest Row Parish Council
Forest Row Community Centre
Hartfield Road
Forest Row
East Sussex
RH18 5DZ

26th April 2021

Dear David

Re: Forest Row Parish Council
Internal Audit Year Ended 31st March 2021

Executive Summary

Following completion of our interim internal audit on the 8th November and our final audit on the 26th April we enclose our report for your kind attention and presentation to the Council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. **Testing requirements are shown in Red** and where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified, followed by recommended minimum testing requirements. Each section is then concluded with an opinion as to whether the assertion has been met or not.

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

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose.

I would like to thank David and Carolyn for their assistance and whilst my report contains recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

It is therefore our opinion that the systems and internal procedures at Forest Row Parish Council are well established, and followed and that the AGAR will be ready for submission.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

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

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.

The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence & Competence

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

Your auditor is a qualified practicing accountant with over 20 years’ experience as a registered statutory auditor.

Engagement Letter

An engagement letter was issued on the 1st September 2020 covering the 2020/21 internal audit assignment. Copies of this document are available on request.

Planning & Inherent Risk Assessment

The scope and plan of works including fee structure was issued to the council on the 1st September 2020 under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

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

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

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A. BOOKS OF ACCOUNT (INTERIM AUDIT)

Internal audit requirement

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

Recommended Minimum Testing

- Ensure the correct roll forward of the prior year cashbook balances to the new financial year
- Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained

The council continues to use RBS as a day to day accounting package. This is a tried and tested industry specific package and I make no recommendation to change. The system is used regularly to report on and record the financial transactions of the council.

The information requested for the remote audit was provided in full, and my audit testing showed that these documents were well organised, clear and easy to follow. A review of meeting agendas show sufficient financial information is provided at committee and council meetings to support council decisions. I make no recommendation to change this system.

The council is VAT registered. VAT reclaims are completed on a quarterly basis. The last VAT reclaim was for the period to the end of September 2020 and I confirmed receipt of the refund through the council's bank account in October 2020. The council is up to date with its postings.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

Section Conclusion

I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Recommended Minimum Testing

- Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version.
- Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents)
- Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation
- Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments
- Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements
- Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place

Interim Audit

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

The external auditors report and notice of conclusion of audit for 2019/20 has been returned by the external auditor, is published on the council website and is due to be reported to council at a meeting to be held on 8 December 2020.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The councillors are in the process of completing new Register of Interest forms for the District Council and a link to these will be added to the council website.

Confirm that the council is compliant with the relevant transparency code

The council is required by law to follow the Local Government Transparency Code although it is recommended to do so. A review of the council website shows that the council is following the code through the publication of all the required information in a clear and transparent way on the new website.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors although two are not using them. **This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.**

The council has a Privacy Notice on the home page of its website, and it is clear the council takes its responsibilities seriously and has made every effort to comply with the legislation.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has committees for:

- Finance and Policy – meets four times per year
- Personnel – meets twice per year
- Amenities and Service – meets three
- Property and Assets – three
- Community Services – four time
- Planning – meets every three weeks

There are also Working Groups in place which make recommendations only.

A diary of meetings is available on the council website, along with terms of reference and scheme of delegation for each committee. The council has a scheme of delegation which was last reviewed and updated in May 2020.

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

The Clerk was able to demonstrate that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. It is noted that the non-confidential supporting documentation referred to in the agendas is included with the agenda on the website. This is an excellent way of providing full transparency for residents, and easy access to required information.

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

Draft minutes are routinely uploaded to the council website. A statement to that effect is being added to the new website.

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

The standing orders are based on the NALC model. They were last reviewed and adopted by council in May 2020. The council have informed members of the legislative changes made under The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020.

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

Financial regulations are based on the NALC model. They were last reviewed and adopted by council in May 2020. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

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

The council is performing a monthly bank reconciliation for each account. These are independently verified by a councillor on a quarterly basis. These are reported to the Finance and Policy Committee and review of the committee minutes confirms this action is being reported.

In terms of authority to spend, the Financial Regulations state *'Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined according to the annexed 'Authority to Spend' policy approved by Council. Such authority is to be evidenced by a Minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.'*

It was noted that the emergency authorisation level for the Clerk is £500.

I checked a sample of payments randomly chosen and was able to trace invoices and appropriate authorisation via council minutes where required in accordance with Financial Regulations.

A list of payments, assets and investments and budget year to date along with variances are reported to the Finance and Policy Committee and evidence of this is recorded in the minutes of the meetings. This is in accordance with Financial Regulations.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.32 per elector.

The council has the General Power of Competence (GPC) and the thresholds do not apply.

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

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

Final Audit

I have reviewed the expenditure list which is broadly similar to the prior year after accounting for one of expenditure items. I also reviewed the nominal ledger for evidence of netting off and significant journal entries, the individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

Year on year expenditure decreased by £126,725 – this will need explanation on the report of significant variances. This is due in the main to reduced capital expenditure.

Creditors were £10,903 (202: £11,194). There were no significant outstanding trade creditors and other creditors have been verified to after date payment, invoices and explanations from the clerk. The new creditor relating to the CIC will be paid out in circa June/July 2021.

Section Conclusion

I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM AUDIT)

Internal audit requirement

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

Recommended Minimum Testing

- Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc
- Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security
- Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation

Interim Audit

The council has an Internal Control Statement, which includes risk management and financial controls and procedures. This was most recently reviewed and approved in September 2020.

The council has a valid insurance policy in place with Hiscox Insurance which expires in August 2021. The policy includes Public Liability and Employers Liability cover of £10 million each. I note that further to the recommendation in last year's internal audit, the Fidelity Guarantee (Fraud and Dishonesty) level has been increased to £300,000 which covers the liquid balances held.

Final Audit

We discussed assertion 8 of the AGAR and whether or not this had any impact on the council.

"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."

Section Conclusion

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.", has been met

D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)**Internal audit requirement**

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

Recommended Minimum Testing

- Ensure that the full Authority, not a Committee, has considered, approved and adopted the annual precept in accordance with the required parent Authority timetable
- Ensure that budget reports are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances
- Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances
- Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process
- Ensure that the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts

Interim Audit

I confirmed that the 2020-21 budget and precept setting process is underway. In September, all councillors were invited to give input into what they would like to see included, and subsequently a draft budget for each committee was prepared. Following the committee meetings, these were adjusted and collated into a consolidated budget for the council. This is due to be reviewed on 9 December with the objective to put a proposal to council on 15 December, before final budget and precept are agreed in January 2021.

I have confirmed that in accordance with Financial Regulations, regular reporting of budget against expenditure is carried out and reviewed at Finance and Policy Committee meetings.

Final Audit

The council has £281,465 of which earmarked reserves are £74,319 and £207,146 are general reserves. In respect of general reserves, rule of thumb calculations would suggest that 50% of precept as adjusted for local conditions would be reasonable being circa £200k. I was pleased to see the detailed working and council verification of the reserves working. I am of the opinion that general reserves are reasonable and properly reported on.

All significant variances to budget were explained satisfactorily.

I can confirm that full council approved the budget and precept application for 2021/22 in its January 2021 meeting.

Section Conclusion

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.", has been met.

E. INCOME (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Recommended Minimum Testing

- Review "Aged debtor" listings to ensure appropriate follow up action is in place
- Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.
- Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates)
- Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised
- Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time
- Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income
- Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked

Interim Audit

The precept accounts for 75-80% of the income budget, with other sources are room hires, cemetery fees, allotment rents, café facility and the market.

The Covid-19 pandemic has had an impact on the council's income, although grants and a rate rebate received from the District Council have offset some of the losses.

The annual charges for allotments increases every two years – there is a system for monitoring charges and debts. The lease payment for the library of £2,125 per quarter was agreed to the agreement dated 2012. It was noted there is no provision for rental increases in the lease documentations.

Final Audit

The precept income was tested to third party evidence supplied to the auditor and has been correctly disclosed in box 2 of the AGAR. There are no errors to report.

Other income and other debtors were tested to invoices and agreements, together with a nominal ledger analysis. There is no evidence of netting off, nor were there significant numbers of journal corrections.

In total, other income has decreased by £93,530 this is due in the main to reductions in lettings income and CIL grants not received in 2020/21. This has been reported on the report of significant variances.

At the year-end date the council has £10,877 (2020: £10,085) of debtors and VAT outstanding. The VAT refund of £2,313, was received on the 20th April. The aged debtors is not significant; however, there is one debt that makes up 1/3rd of the ledger balance. Council should consider the wider implications of chasing this debt.

Section Conclusion

I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.", has been met.

F. PETTY CASH (INTERIM AUDIT)

Internal audit requirement

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

Recommended Minimum Testing

- A number of Authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "Not applicable" response is frequently required in this area.
- Review the systems in place for controlling any petty cash and also cash floats (used for bar, catering, etc)
- Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held
- Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held
- Ensure that VAT is identified wherever incurred and appropriate
- Physically check the petty cash and other cash floats held
- Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till "Z" total readings

The council retains a small petty cash float of used for incidental expenses. The float is checked at least twice per year due to the low number and value of transactions.

The council also has a pre-paid card system, with four cards in operation. Each is carefully monitored, and although there is a risk associated with these types of card, in my opinion the council has taken all reasonable steps to mitigate this.

The petty cash tin needs to be brought up to date because at the year-end date there was a small discrepancy – under £2. The RFO is aware.

Section Conclusion

I am of the opinion the control objective of "Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.", has been met.

G. PAYROLL (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Recommended Minimum Testing

- Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract
- Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability
- Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours
- Ensure that appropriate tax codes are being applied to each employee
- Where free or paid for software is used, ensure that it is up to date.
- For the test sample of employees, ensure that tax is calculated appropriately
- Check the correct treatment of Pension contributions to either the Local Government pension scheme (non-taxable, deducted from the gross salary or DC schemes like NEST which already allow for tax deductions)
- For NI, ensure that the correct deduction and employer's contributions are applied: NB. The employers allowance is not available to councils but may be used by other authorities
- Ensure that the correct employers' pension percentage contribution is being applied
- Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies

Interim Audit

The council uses an external company to process payroll. A monthly spreadsheet is completed by the council with any additional hours etc and payments are advised from there. Payments are made by the council and approved in the same way as other expenditure.

All staff members have a signed contract of employment and are all on the NJC scale.

There is one member of staff paid cash – this should be addressed.

Final Audit

The amounts shown on the AGAR, were reconcilable to the payroll records, there were no errors.

Monthly and year-end PAYE and NI deductions and returns have been submitted online, on time to HMRC. There were no errors recorded or late payments to HMRC during the financial year under review. The PAYE and NI liability for March 2021 was agreed to the box 7 & 8 reconciliation and was paid after date on the 9th April.

The year on year increase of £33,200 is less than 15% and as such does not need further explanation on the report of significant variances.

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken. Casual labour payments are correctly recorded via the payroll. Councillors were paid allowances via the payroll.

Section Conclusion

I am of the opinion that salaries are correctly stated on the AGAR and that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.", has been met.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Recommended Minimum Testing

Tangible Fixed Assets

- Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets
- Physically verifying the existence and condition of high value, high risk assets may be appropriate
- Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement
- Additions and disposals records should allow tracking from the prior year to the current
- Ensure that the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and /or disposals
- Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority

Fixed asset investments

- Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the "Investment Strategy" and reported as Assets in the AGAR at Section 2, Box 9.

Borrowing and Lending

- Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired
- Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt
- Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2 Box 5
- Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at Section 2, Box 10 (value should be verified via the DMO website)
- Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt

Interim Audit

The council has a fixed asset register in place in Excel format, with a simple summary page published on the council website. Further detailed breakdowns are in place to support the summary figures, assets correctly stated at historic or proxy cost.

Final Audit

The Council does not hold any long term investments i.e. over 1 year. Any addition to the asset register is normally with a cost value greater than £1,000.

The fixed asset register has been maintained and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end. **However, I would recommend that a physical stocktake of assets is undertaken as it has been some time since the last one.**

I also recommend a capitalisation policy is put in place.

Section Conclusion

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.

I. BANK & CASH (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Recommended Minimum Testing

- Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members
- Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, Section 2, Box 8.
- Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.

Interim Audit

Bank reconciliations are reviewed at Finance and Policy Committee meetings. At the interim audit date, the sample reconciliations were reviewed and there were no errors identified.

Final Audit

At the year-end date the council had a reconciled bank position which has been signed in accordance with financial regulations and will be reported to F&GP committee in June 2018. I have reviewed the reconciliation there were no errors. I also tested the cut off and can confirm the payments and lodgements are shown in the correct year.

The council has two main bank accounts, together with petty cash. None of the accounts are long term investments and as such do not need to be disclosed in box 9 of the AGAR.

There is evidence in the minutes showing reconciliations are taken to council for councillor verification.

The movement year on year in bank and cash balances is less than 15% and does not need to be disclosed to the external auditor.

The council has an investment policy that is reviewed annually in May 2021. We discussed with the clerk & RFO with the CAF Investment platform that is becoming increasingly popular amongst councils as it provides flexibility and ability to spread risk.

Section Conclusion

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out.", has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Recommended Minimum Testing

- Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein
- Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end

The council, at its meeting to sign off the year-end accounts, must discuss the Annual Governance Statement and record this activity in the minutes of the meeting. Based on the internal audit finding, I recommend using the table below as the basis for that discussion. THIS MUST BE A SEPARATE AGENDA ITEM TO THE SIGNING OF THE ANNUAL ACCOUNTS.

Section 1 – Annual Governance Statement

	Annual Governance Statement	'Yes' means that this authority	Suggested response based on evidence
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>	YES – income & expenditure accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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>	YES – the Clerk is experienced and advises the council in respect of its legal powers.
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>	YES – the requirements and timescales for 2019.20 year-end were followed.
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>	YES – the council has a risk management scheme and appropriate external insurance.

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>	YES – the council has appointed an independent and competent internal auditor has completed two audits during the year.
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>	YES – where matters are raised, action taken by council is recorded in the minutes.
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>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<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>	N/A – the council has no trusts.

Section 2 – Accounting Statements

Agar Box Number		2019/20	2020/21	Auditor Notes
1	Balances brought forward	289,978	265,724	Agrees to 2020 fwd.
2	Precept or Rates and Levies	360,000	400,000	Agrees to third party evidence provided to auditor
3	Total other receipts	198,544	105,014	Agrees to underlying records
4	Staff costs	298,579	331,779	Agrees to underlying records
5	Loan interest/capital repayments	0	0	Agreed no loans
6	All other Payments	284,219	157,494	Agrees to underlying records
7	Balances carried forward	265,724	281,465	Casts correctly
8	Total value of cash and short term investments	266,833	281,491	Agrees to reconciliation
9	Total fixed assets plus long term investments and assets	2,283,117	2,283,117	Agrees to register
10	Total borrowings	0	0	Agreed no loans
11	For Local Councils Only) Disclosure note re Trust funds (including charitable)	YES	NO ✓	No trusts

The year-end accounts have been correctly prepared on the income & expenditure basis with the box 7 & 8 reconciliation properly completed.

The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the 2019-20 AGAR.

The variance analysis was required because there were variances greater than 15% and £200. This was properly prepared on a summary table basis showing the financial elements and explanatory narrative.

The council had made provision within its schedule of meetings to sign off the annual governance statement.

Section Conclusion

I am of the opinion the control objective of "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.", has been met.

K. LIMITED ASSURANCE REVIEW (INTERIM & FINAL AUDIT)

Internal audit requirement

If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")

The council did not declare itself exempt from a limited assurance review in 2019/20.

L: TRANSPARENCY (INTERIM & FINAL AUDIT)

Internal audit requirement

If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.

Not applicable

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year (2019-20) 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).

Recommended Minimum Testing

- IAs should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection.
- IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR

Due to the Covid 19 outbreak during the 2020/21, the statutory deadlines had been changed for the 2019/20 AGAR as follows:

The publication date for final, audited, accounts was moved from the 30 September to 30 November 2020 for all local authority bodies. To give local authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of July was removed. Instead, local authorities must have commenced the public inspection period on or before the first working day of September 2020.

This meant that draft accounts must be have been approved by 31 August 2020 at the latest.

Authorities must publish the dates of their public inspection period, and given the removal of the common inspection period and extension of the overall deadlines for this year, it is recommended that all authorities provide public notice on their websites when the public inspection period would usually commence, explaining why they are departing from normal practice for 2019/20 accounts.

The regulations (SI 2020/404 The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020) implementing these measures were laid on 7 April 2020 and came into force on 30 April 2020.

I confirmed with the RFO that arrangements are in place at this Council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require that the statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Part 2), the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.

Inspection - Key date	2019-20	2019-20 Proposed
Date Inspection Notice Issued and how published	30 June 2020	19 th May TBC after full council meeting
Inspection period begins	1 July 2020	14 June
Inspection period ends	11 August 2020	23 rd July
Correct length	Yes	yes
Common period included?	Yes	yes
Summary of rights document on website?	Attached to inspection announcement	Attached to inspection announcement

Section Conclusion

I am of the opinion that the control assertion of *"The authority, during the previous year (2019-20) 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):"* has been met.

N. PUBLICATION REQUIREMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

The authority has complied with the publication requirements for 2019/20 AGAR. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Recommended Minimum Testing

- IAs should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection.
- IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR

Before 1 July 2021 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 2020/21, approved and signed, page 4
- Section 2 - Accounting Statements 2020/21, approved and signed, page 5

Not later than 30 September 2021 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.

I have reviewed the council website and can confirm that the council publishes all relevant information on an annual basis.

Section Conclusion

I am of the opinion that the control assertion of "The authority has complied with the publication requirements for 2019/20 AGAR. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:" has been met.

O. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement

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

The council has no trusts.

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

Kind regards
Yours sincerely



Mark Mulberry

Final Audit - Points Forward

Audit Point	Audit Findings	Council comments
Petty Cash	Bring book and Tin up to date – small discrepancy of about £2-£3 to the tin.	
Fixed Asset	I recommend a stock check is made of council assets – especially the maintenance equipment	
Fixed assets	I recommend a capitalisation policy is written.	
Investments	Consider risk spreading of larger investment	

"Tiny Farms"
...growing, learning, eating together...
Spring 2021

A collaboration between



&

Frocal

Dear Forest Row Parish Council,

This is an invitation for the Council to participate in a new program in Forest Row. A 'Tiny Farm' = a tennis court sized plot of land that can sustain 7-8 families. We would like to work together on Council land, as one of the first of 5 this year we will be piloting. Each project location comes with funding, teachers, the necessary health & safety and risk assessments.

This is a collaboration between [The Crossing](#) & [Frocal](#) (localisation organisation), two organisations interested in celebrating and creating greater connection to our local food systems. The Crossing has shifted its model over the last year to now sustain 25 families in a community focused land management model. We are leveraging these learnings to a smaller scale of a tennis court size and 7-8 families, who would be offered support and mentoring to grow food together and to form and develop a cohesive mini community.

Based on this proven model, the project delivers on in 3 areas:

- 1) Growing high quality food following biodynamic practises, and at a scale that allows each family to commit only 4 hours per week to produce a veg box (plus eggs) for each family each week. An efficiency at this scale which improves upon the allotment model.
- 2) Learning to grow food and with these practises via courses delivered to the group, as well as growing schedules with monitoring to balance learning and output.
- 3) Developing community cohesion, as over time the groups grow, learn and eat together. The community of each 'Tiny Farm' can be determined by the land owner, although we would aim for diversity, and look to solve food poverty and independence.

We currently have 2 plots secured in Forest Row already, and would love to hear from you about whether this is something that might be possible with the Council and make this available to members of the community to further increase engagement with food!

In a brief discussion with the Parish Clerk, David O'Driscoll, he had a few pieces of land that he thought might be considered by the Council, we will be guided by your decision making process on the suitability of the land.

Best, Andi (The Crossing) and Steve (Frocal)

Tiny Farm project

Food culture can only come through participating in food itself. It is not just about buying local food, it is about growing it as well, and along the way your passion deepens. It only gets better when you do it every week, and you get to take home the food to eat as well.

This is proved out many times over, and also right here on our doorstep with The Crossing. There, 25 households are all participating in tending to the land, growing vegetables, raising animals and learning together. We want to replicate a similar model on smaller parcels of land across the village for more people to see the benefits.

Offering

- A community group working together on the land, tending vegetable beds, an apothecary herbal/ medicine garden, mushroom growing, chickens (eggs) and communication skills in learning how best to work together.
- A workshop leader would train the group for 6-12 months in these skills, with the outcome of learning enough so as to be self organising towards the end of that time and to carry on growing together sustainably into future years.
- Skills gained: Vegetable growing, Animal husbandry, Herbal medicine, Mushroom cultivation, healthy group work/ dynamics.
- Each family would make a monthly contribution to the project to signal their commitment and to subsidise some of the running costs
- Vegetables would be grown in tune with the seasons on a growing schedule throughout the year, with varieties that are suitable for
- The weekly work morning would incorporate a lunch at the end of the work, cooked and eaten together, to enhance community cohesion; the group would have planning meetings to map out their activities for the year; the group could create celebrations (Solstices/ Equinoxes etc) periodically.
- Aside from the weekly working morning, each household would need to commit to being part of a weekly watering rota (dry/hot season) and feeding chickens

- The group would produce food for themselves and their families to consume and if there is surplus, they could sell elsewhere in the community.
- Teaching groups could be developed, to build skills in teaching for those people in the project who would like to develop in that way and to outreach into the community to school groups, elderly peoples' involvement and other groups, who could visit the project and learn from the community. In this way, the project would benefit many more people.
- Funding would cover: Land rent, Workshop leader fees, Tools, Materials, other set up costs. Gap and cashflow covered by grants which are in process already.
- These activities are attractive to funders in terms of food security, better health, community cohesion and learning skills.
- All health & safety, risk assessments and insurance are in place
- All land would be returned to previous state if the project was to come to an end, at the cost of the Tiny Farm project

Financials of the Tiny Farm *(More details available on request)*

Revenue:

8 families x 10/month x 12 months	= 960
Additional fee paying workshops x6 (wider audience)	= 3000
TOTAL	= 3960

Costs:

Capital (materials, tools)	= 2170
Land rent	= 100
Teachers // courses	= 3900
Project coordinator	= 540
TOTAL	= 6710

FUNDING GAP = 2650+

£3500 per Tiny Farm is being raised from Community funds, to also cover cashflow