

D. Precept

The precept was set after the council considered its budget requirements for the year. Financial monitoring reports of actual income and expenditure compared against the budget are provided to the council quarterly

E. Income

There were no unusual receipts during the year. There were no cash receipts received during the year.

F. Petty Cash

Petty cash is not used.

G. PAYE

The PAYE is administered using HMRC Basic tools and there is evidence of RTI submissions being made. The clerk's increase in hours and salary was recorded in the minutes.

The clerk is under the threshold for automatic enrolment requirements.

H. Asset Register

The parish council maintains an asset register which has been reviewed during the year.

I. Bank reconciliations

The bank accounts are reconciled to the cash book periodically. I have recalculated the bank reconciliation and confirm it is correct.

J. Accounting Statements


The parish council prepares the accounting statements on an Receipts and Payments basis and agrees to the cashbook.

General

In general, the accounting records are well organised.

I would like to thank your clerk, Dorothy McBride, for her assistance in the internal audit review and I enclose my invoice for your attention.

Yours sincerely



Diane Malley MAAT