

THE MEMORIAL GARDENS

England & Wales · Charity number 502756

Details

| | |
|-------------|---|
| Other names | MEMORIAL LAND |
| Status | Registered |
| Legal form | Other |
| Registered | 1973-11-23 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | The Meridian Centre 201 Queen Street Withernsea HU19 2HH |
| Phone | 01964614984 |
| Email | info@withernseatowncouncil.co.uk |
| Website | www.withernseatowncouncil.co.uk |

Activities

Objects: (1) THE OBJECT OF THE CHARITY SHALL BE THE PROVISION AND MAINTENANCE OF A RECREATION GROUND AND PARK FOR THE BENEFIT OF THE INHABITANTS OF THE AREA OF THE FORMER URBAN DISTRICT OF WITHERNSEA AND OF VISITORS TO THAT AREA WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR SUCH PERSONS. (2) THE LAND SPECIFIED IN THE SAID SCHEDULE SHALL BE HELD UPON TRUST FOR THE OBJECT OF THE CHARITY AS AFORESAID.

Activities: OPERATION OF CAR PARK & LEASE OF CAFE TO RAISE FUNDS FOR UPKEEP OF THE MEMORIAL GARDENS AND WAR MEMORIAL

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WITHERNSEA
- East Riding Of Yorkshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £39,368 | £44,485 | - | - |
| 2024-03-31 | £37,083 | £30,064 | - | - |
| 2023-03-31 | £29,476 | £24,782 | - | - |
| 2022-03-31 | £30,673 | £30,045 | - | - |
| 2021-03-31 | £24,075 | £19,742 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------|------|------------|
| WITHERNSEA TOWN COUNCIL | | 2012-04-20 |

THE MEMORIAL GARDENS

England & Wales - Charity number 502756

Accounts

The Memorial Gardens Trust

Annual Trustees Report – Year Ending 31st March 2025

Dear Trustee,

Please find below the annual report for the Memorial Gardens Trust.

Castle Café.

Rent review was undertaken as per the lease in December 2024. Maintenance on Castle Café includes re-surfacing of the yard, repairs to the toilet, & shutter service.

Withernsea Coastguard Station.

The lease has now been received – it is due to be signed off at any time (pending 1 query) & an invoice will be raised for the £2000 annual rent.

Memorial Car Park.

Car parking receipts totalled £29235.00 – compared with £26117 last year. The seasonal contract remains 7 days a week from the beginning of April until the end of September. The cost per car has increased to £4 a day. 20 resident/business passes are available at £50 each (limited to 2/business). A new member of staff is appointed for this year's summer car parking arrangements (with alternate weekends covered by a member of the grounds staff). It remains very busy over the summer season.

Car boot sales will continue to be held seasonally, the Memorial Trust receiving £1 per car.

Memorial Gardens.

Maintenance costs this year include the 6 month transfer to the Town Council, a new mower and strimmer.

The seasonal groundworker will return in May until the end of September and was a big help in keeping the gardens in good order last season. The annual planting budget helps.

There will be an installation of a horse's head sculpture imminently – in remembrance of the animals that took part in the war efforts over the years. Thanks to Darren England for sourcing the funding and arranging the installation.

The Yorkshire Water building remains untidy. They have made some improvements but only with the basics. The rusty metal beams have been removed. With the state of YWA's finances this is unlikely to change anytime soon.

Work should begin shortly for the installation of the beach huts on the eastern side of the bank. Some remedial work to the bank will be undertaken at the same time as it is starting to slip. Any work will be made good by the contractor, under the supervision of James Wood.

There is a draft agreement/lease in place with the Town Council which will be implemented when the scheme is completed. There will also be some planting which we expect will be a condition of any planning consent. This will be undertaken as part of the overall scheme.

The interest on the COIF account remains a good rate and totals £1940.00.

Attached is the draft balance sheet & detailed income & expenditure account.

The annual return on the Charity Commission portal will be completed when due.

J Moxon

Secretary to the Trustees

1/4/2025

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2025

Memorial Gardens Trust

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

| | | <u>Last Year £</u> | <u>This Year £</u> | <u>General Notes for Guidance</u> |
|-----------|--|--------------------|--------------------|---|
| 1 | Balances brought forward | 52,561 | 59,580 | Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year. |
| 3 | (+) Total other receipts | 37,083 | 39,368 | 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 | 11,504 | 16,013 | 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 | 18,560 | 28,472 | 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 | 59,580 | 54,463 | 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 | 59,680 | 54,428 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation. |
| 9 | Total fixed assets plus long term investments and assets | 0 | 171,811 | 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). |

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March



Withernsea Town Council

Final Internal Audit

2024/2025

Antony Rookes FCCA

6th June 2025

Background and Scope

There is a statutory requirement for all town and parish councils to make arrangements for an independent internal audit examination of their accounting records and system of internal controls each year and for the conclusions to be reported in the Annual Governance and Accountability Return (AGAR). Southgates, Chartered Certified Accountants were appointed to provide this service to Withernsea Town Council for the 2024/2025 financial year.

This report sets out the results of our final audit in relation to 2024/2025, which was undertaken in May and June 2025. We wish to thank the Town Clerk and her colleagues for providing the documentation required for review in an electronic format.

Internal Audit Approach

In carrying out our internal audit work for the year to date, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts, operating a mix of 100% substantive or selected sampling techniques where considered applicable.

Our audit programme is designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the AGAR, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

On the basis of the programme of work we have undertaken for the year to date, we have concluded that the Council continues to maintain an adequate and effective system of internal controls. The records held in support of the accounting transactions continue to be of a high standard and provide an effective audit trail, with clear cross-referencing of all relevant documentation.

In the sections below, we have explained the objectives of each area of our audit, summarising the work undertaken and our findings. Other than 1 minor point which we detail later, we are pleased to report that there are no matters arising that require a recommendation for further action. We ask that Members consider the content of this report.

This report has been prepared for the sole use of Withernsea Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Southgates, Chartered Certified Accountants to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions

Antony Rookes FCCA

6th June 2025

Detailed Report

Accounting and Banking Arrangements

Our objective in this area is to confirm that the accounting records are being maintained accurately and kept up to date, that no anomalous entries appear in cashbooks or financial ledgers, and that appropriate banking arrangements are in place.

As in previous years, the Rialtas Omega accountancy package is used to maintain the financial records.

Banking services continue to be provided by Lloyds Bank Plc.

In the course of our final audit, we have:

- Checked that the opening Omega trial balance agrees with the closing balances in the 2023/2024 AGAR;
- Confirmed that the ledger remained in balance at the time of our final audit;
- Confirmed that the cost centre and nominal ledger coding structure remains appropriate for the Council's needs;
- Checked and agreed the detail on the Omega combined cash book for the Business Current Account and Business Premium Account, examining the transactions for two sample months (October 2024 and March 2025), agreeing these to the supporting bank statements;
- Similarly, checked and agreed the detail of transactions on the Salaries cashbook, again agreeing these to the supporting bank statements for the sample months;
- Checked and agreed the bank reconciliations as at 31st October 2024 and 31st March 2025 on all accounts, confirming that reconciliations continue to be prepared routinely at the close of each month and that there is evidence of independent review, and
- Confirmed, through discussion with the Town Clerk, that the Rialtas accounts and booking system are regularly backed up to the Council's server, which is itself backed-up to the 'Cloud' each evening.

Conclusion

On the basis of our audit work, we consider that the controls in place in this area were adequate and were operating effectively. The bank reconciliation for October 2024 does include an amount of -£0.84 relating various adjustments between April 2024 and October 2024. This was resolved in the March 2025 bank reconciliation. There are no other matters arising that require a formal comment or recommendation.

Corporate Governance

Our objective is to confirm that the Council has robust corporate governance arrangements in place and that, as far as we may reasonably be expected to ascertain (as we do not attend Council meetings), all meetings are conducted in an appropriate manner and no actions of a potentially unlawful nature have been, or are being, considered for implementation.

During the course of our final audit, we have confirmed the following:

- Our review of the minutes of the Council and Committee meetings for the year to date did not identify any issues that we consider may have an adverse effect, through litigation or other causes, on the Council's future financial stability;
- The review of minutes also confirmed that the Council has taken appropriate measures to ensure that it is able to maintain effective governance arrangements;

Conclusion

On the basis of our audit work to date, we are satisfied that the Council continues to adopt a sound approach to its corporate governance responsibilities. There are no matters arising that require a formal comment or recommendation.

Expenditure

Our objective in this area is to ensure that:

- Council resources are released in accordance with approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate forms of documentation confirming the payment is due and/or an acknowledgement of receipt where no other form of invoice is available;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have commenced our testing of expenditure for 2024/2025. In total, we examined a sample of 19 payments for the period March 2025. Our sample included all individual payments, as recorded in the accounts. The total value of items in our sample was £23,007.036, including VAT.

We have confirmed that VAT returns continue to be completed in a timely and accurate manner, with electronic "on-line" submission in place, in line with current HMRC requirements. We have examined the reclaims for the first two quarters, confirming that the submissions agreed to the Omega VAT control account.

Conclusion

On the basis of our review, we are satisfied that the arrangements in place for the coding and authorisation of payments are sound, with adequate supporting documentation present for all payments in our test sample, and that appropriate action has been taken with regard to the reclaim of VAT. There are no matters arising that require a formal comment or recommendation.

Budget setting, budgetary control and reserves

Our objective here is to confirm that the Council has robust procedures in place for identifying and approving its future budgetary requirements and the level of Precept to be drawn down from East Riding of Yorkshire Council: also, that an effective reporting and monitoring process is in place. We also aim to confirm that the Council retains sufficient funds in earmarked and general reserves to finance its ongoing spending plans and to cover any unplanned expenditure that might arise.

From our review of the minutes, we noted that Members continue to be provided with budget monitoring reports and formal bank reconciliations during the year, with the detail now being considered by the FB&S Committee rather than by the full Council.

We have reviewed the approach followed by the Council in determining its budget and Precept requirements for 2025/2026, and reviewed its reserves position.

Conclusion

On the basis of our audit work in this area to date, we consider that the budgetary control arrangements are adequate and are operating effectively. There are no matters arising that require a formal comment or recommendation.

Income

In considering the Council's income streams, our objective is to confirm that robust systems are in place to ensure the identification of all income due to the Council from its various sources, that invoices are raised in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council.

In our final audit, we undertook the following work:

- We examined a sample of Cemetery related activities for the period 1st November 2024 to 31st December 2024, that the invoices subsequently raised were in order and that the income due was received and banked on a timely basis;
- We examined the Sales Ledger "Aged Debtors Report" as at 31st March 2025. We note that the overall value of long-standing debts (over 3 months) amounts to £4,789.42, or 62% of the total outstanding of £7,641.64. However, it can be seen that steps are being taken to reduce the balance on all 4 accounts that make up the figure.

Conclusion

On the basis of our audit work in this area to date, we consider that the controls over income are adequate and are operating effectively. There are no matters arising that require a formal comment or recommendation

Salaries and Wages

In examining the Council's payroll function, our objective is to confirm that extant employment legislation is being adhered to, that the requirements of HM Revenue and Customs (HMRC) legislation are satisfied regarding the deduction and payment over of income tax and NI contributions and that the requirements of the local government pension scheme are met.

To confirm compliance with the above criteria, we have:

- Ensured that Tax and National Insurance deductions for all employees have been made applying the appropriate PAYE code and NIC Table following the annual budgetary increases in personal allowances with effect from April 2024;
- Checked that the correct local authority pension scheme percentage deductions are being applied, where applicable;
- Ensured that any variations to standard payments, such as overtime and mileage, have been subject to formal timesheet records and approval by senior officers;
- Verified the net payments to staff from payslips to the summary BACS settlement reports; and
- Checked and agreed the payments to HMRC and the Pension Fund.

Conclusion

On the basis of our audit work in this area to date, we consider that the controls over salaries and wages are adequate and are operating effectively. There are no other matters arising that require a formal comment or recommendation for further action.

THE MEMORIAL GARDENS

England & Wales - Charity number 502756

Accounts

MEMORIAL GARDENS TRUST
ANNUAL TRUSTEES REPORT
YEAR ENDING 31ST MARCH 2024

Dear Trustee,

Please find below the annual report for the Memorial Gardens Trust.

Castle Café

Next rent review due in December 2024 as per terms of the lease. The lease is currently being renewed. Expenditure on Castle Café was £171 for clearing drains. The yard will be re-surfaced in April/May 2024 - in the next financial year.

Withernsea Coastguard Station.

The lease for the land at the Coastguard Station is currently being renewed – one has been received but was incorrect and is currently being amended by the solicitor.

Memorial Car Park

Car parking receipts totalled £26117.00 net of VAT (compared with £22034 last year). This remains very good, whilst weather dependant the car park remains busy. The seasonal contract begins on good Friday and remains 7 days a week until the end of September. The current parking fees are:

Cars

3.50 per day

Seasonal Passes are £45 and limited to 10 only.

2 wheelchair access ramps have been fitted, one in the gardens and one from the car park. The car park lines have been re-painted. Paths are still to be repaired/reconfigured.

Renovation of the War Memorial was undertaken at a cost of £1052.80

Memorial Gardens

The gardens remain well tended. There were very few events in there over the summer.

The 6 month transfers (paid to Withernsea Town Council for work done on Memorial Land by the outside workers, and administration) totalled £14,000 as per the WTC budget.

The £1000 annual budget agreed for planting has made a big difference. The gardens are mainly looked after by Chris Herd who is doing a good job in maintaining them. The Trust has agreed to employ a seasonal groundsman to work in the Memorial Gardens from May-September which will take place in the forthcoming financial year.

Yorkshire Water pumping station remains in urgent need of repair. Some cosmetic tidying up is still needed and has been reported constantly to Yorkshire Water. They assured us that the work was due to be undertaken in March 2023. This was very minimal and it remains unsightly. We continue to pursue this though they have said that only basic maintenance is likely to be done.

Car boot sales for the Christmas Lights appeal continue to take place seasonally. The Memorial Trust receive a cut of the car boot fees (£101).

The COIF interest paid in this financial year was a healthy £1729.29.

The unaudited draft annual accounts are attached to this report – a copy is available on the table.

The Charity Commission's Annual Return will be completed when it is required.

Signed,

A handwritten signature in black ink, appearing to read 'A.J. Moxon', followed by a comma.

A.J. Moxon PSLCC– Secretary to the Trustees.

Memorial Gardens Trust
Balance Sheet as at 31 March 2024

31st March 2023

31st March 2024

| | Current Assets | | |
|---------------|---|--------|---------------|
| 261 | VAT Control A/c | 0 | |
| 12,263 | Current Bank A/c | 19,643 | |
| 40,037 | COIF | 40,037 | |
| 52,561 | | | 59,680 |
| | 52,561 Total Assets | | 59,680 |
| | Current Liabilities | | |
| 0 | VAT Control A/c | 76 | |
| 0 | Accruals | 25 | |
| 0 | | | 101 |
| | 52,561 Total Assets Less Current Liabilities | | 59,580 |
| | Represented By | | |
| 52,561 | General Reserves | | 59,580 |
| 52,561 | | | 59,580 |

The above statement represents fairly the financial position of the authority as at 31 March 2024 and reflects its Income and Expenditure during the year.

Signed :
Chairman



Date : 13 - 5 - 24

Signed :
Responsible
Financial
Officer



Date : 30-4-24

ANNUAL RETURN
FOR THE YEAR ENDED 31 MARCH 2024
Memorial Gardens Trust

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

J. Moxon

Date

30.4.24

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Trust
Council

Date

13-5-24

| | <u>Last Year £</u> | <u>This Year £</u> | <u>General Notes for Guidance</u> |
|--|--------------------|--------------------|---|
| 1 Balances brought forward | 47,867 | 52,561 | Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year. |
| 3 (+) Total other receipts | 29,476 | 37,083 | 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 | 7,011 | 11,504 | 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 | 17,771 | 18,560 | 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 | 52,561 | 59,580 | 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 | 52,301 | 59,680 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation. |
| 9 Total fixed assets plus long term investments and assets | 0 | 0 | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March. |
| 10 Total borrowings | 0 | 0 | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). |

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

Detailed Income & Expenditure by Budget Heading 31/03/2024

Month No: 12

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available |
|---------------------------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|
| <u>100</u> <u>General Income</u> | | | | | |
| 1076 Carpark Income | 26,117 | 0 | (26,117) | | |
| 1090 Interest Received | 1,905 | 0 | (1,905) | | |
| 1110 Castle Café Income | 8,961 | 0 | (8,961) | | |
| 1120 Car Boot Income | 101 | 0 | (101) | | |
| General Income :- Income | 37,083 | 0 | (37,083) | | |
| Net Income | 37,083 | 0 | (37,083) | | |
| <u>110</u> <u>Carpark</u> | | | | | |
| 4000 Salaries | 9,203 | 0 | (9,203) | | (9,203) |
| 4030 PAYE and NI | 2,301 | 0 | (2,301) | | (2,301) |
| 4090 Maintenance | 102 | 0 | (102) | | (102) |
| 4100 Rates | 476 | 0 | (476) | | (476) |
| Carpark :- Indirect Expenditure | 12,082 | 0 | (12,082) | 0 | (12,082) |
| Net Expenditure | (12,082) | 0 | 12,082 | | |
| <u>120</u> <u>Castle Café</u> | | | | | |
| 4090 Maintenance | 171 | 0 | (171) | | (171) |
| Castle Café :- Indirect Expenditure | 171 | 0 | (171) | 0 | (171) |
| Net Expenditure | (171) | 0 | 171 | | |
| <u>130</u> <u>General</u> | | | | | |
| 4090 Maintenance | 8,257 | 0 | (8,257) | | (8,257) |
| 4110 Planting | 733 | 0 | (733) | | (733) |
| 4120 Grasscutting | 0 | 0 | (0) | | (0) |
| 4130 Maintenance | 7,927 | 0 | (7,927) | | (7,927) |
| 4990 Sundries | 895 | 0 | (895) | | (895) |
| General :- Indirect Expenditure | 17,812 | 0 | (17,812) | 0 | (17,812) |
| Net Expenditure | (17,812) | 0 | 17,812 | | |
| Grand Totals:- Income | 37,083 | 0 | (37,083) | | |
| Expenditure | 30,065 | 0 | (30,065) | 0 | (30,065) |
| Net Income over Expenditure | 7,018 | 0 | (7,018) | | |
| Movement to/(from) Gen Reserve | 7,018 | 0 | (7,018) | | |

Annual Internal Audit Report 2023/24

WITHERNSEA TOWN COUNCIL

www.withernseatowncouncil.co.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered") | | | ✓ |
| L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation. | ✓ | | |
| M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set). | ✓ | | |
| N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes). | ✓ | | |
| 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

Name of person who carried out the internal audit

14 02 2024 05 06 2024

ANTHONY ROOKE AUDITOR

Signature of person who carried out the internal audit



Date

06/06/2024

*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).

THE MEMORIAL GARDENS

England & Wales - Charity number 502756

Accounts

MEMORIAL GARDENS TRUST
ANNUAL TRUSTEES REPORT
YEAR ENDING 31ST MARCH 2023

Dear Trustee,

Please find below the annual report for the Memorial Gardens Trust.

Castle Café

Next rent review due in December 2024 as per terms of the lease. The lease is currently being renewed. Expenditure on Castle Café was £920 for general repairs.

Withernsea Coastguard Station.

The lease for the for the land at the Coastguard Station is currently being renewed.

Memorial Car Park

Car parking receipts totalled £22034.00 nett of VAT (compared with £22395 last year). This remains very good, whilst weather dependant the car park remains busy. The seasonal contract begins on good Friday and remains 7 days a week until the end of September. The current parking fees are:

Cars

3.50 per day

Seasonal Passes are £45 and limited to 10 only.

Memorial Gardens

The gardens remain well tended. The Odyssey light show took place on the gardens at Christmas which was very well attended, there were very few events in there over the summer.

The 6 month transfers (paid to Withernsea Town Council for work done on Memorial Land by the outside workers, and administration) totalled £10,000.

The £1000 annual budget agreed for planting has made a big difference. The gardens are mainly looked after by Chris Herd who is doing a good job in maintaining them. Some repainting of bins and seats has been undertaken and a section of the wall has now been removed to link to the Italian Gardens. Removable Flag poles have been added to the beds either side of the war memorial. A new addition to the gardens is the 'Gansey' puffin. The car park linings are to be re-painted.

Yorkshire Water pumping station remains in urgent need of repair, mainly to the interior. Some cosmetic tidying up is still needed and has been reported constantly to Yorkshire Water. They assure us that the work will be undertaken shortly (March 2023).

Car boot sales for the Christmas Lights appeal continue to take place seasonally. The Memorial Trust receive a cut of the car boot fees.

The unaudited draft annual accounts are attached to this report - a copy is available on the table.

The Charity Commission's Annual Return will be completed when it is required.

Signed,

A.J. Moxon PSLCC- Secretary to the Trustees.

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2023

Memorial Gardens Trust

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

| | | <u>Last Year £</u> | <u>This Year £</u> | <u>General Notes for Guidance</u> |
|-----------|--|--------------------|--------------------|---|
| 1 | Balances brought forward | 47,239 | 47,867 | Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year. |
| 3 | (+) Total other receipts | 30,673 | 29,476 | 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 | 7,148 | 7,011 | 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 | 22,897 | 17,771 | 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 | 47,867 | 52,561 | 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 | 47,721 | 52,301 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation. |
| 9 | Total fixed assets plus long term investments and assets | 0 | 0 | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March. |
| 10 | Total borrowings | 0 | 0 | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). |

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March



Withernsea Town Council

Final Internal Audit

2022/2023

Antony Rookes FCCA

9th June 2023

Background and Scope

There is a statutory requirement for all town and parish councils to make arrangements for an independent internal audit examination of their accounting records and system of internal control each year and for the conclusions to be reported in the Annual Governance and Accountability Return (AGAR). Southgates, Chartered Certified Accountants were appointed to provide this service to Withernsea Town Council for the 2022/2023 financial year.

This report sets out the results of our final audit in relation to 2022/2023 and should be read in conjunction with our interim audit report dated 18th January 2023, which was undertaken in December 2022 and January 2023. We wish to thank the Town Clerk and her colleagues for providing the documentation required for review in an electronic format.

Internal Audit Approach

In carrying out our internal audit work for the year, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts (AGAR), operating a mix of 100% substantive or selected sampling techniques where considered applicable.

Our audit programme is designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the AGAR, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

On the basis of the programme of work we have undertaken for the year, we have concluded that the Council continues to maintain an adequate and effective system of internal control. The records held in support of the accounting transactions continue to be of a high standard and provide an effective audit trail, with clear cross-referencing of all relevant documentation.

In the sections below, we have explained the objectives of each area of our audit, summarising the work undertaken and our findings. Other than 2 minor points which we detail later, we are pleased to report that there are no matters arising that require a recommendation for further action. We ask that Members consider the content of this report.

This report has been prepared for the sole use of Withernsea Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Southgates, Chartered Certified Accountants to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

Detailed Report

Accounting and Banking Arrangements

Our objective in this area is to confirm that the accounting records are being maintained accurately and kept up to date, that no anomalous entries appear in cashbooks or financial ledgers, and that appropriate banking arrangements are in place.

As in previous years, the Rialtas accountancy package is used to maintain the financial records.

Banking services continue to be provided by Lloyds Bank Plc.

In the course of our interim audit, we have:

- Checked that the opening Rialtas trial balance agrees with the closing balances in the 2021/2022 AGAR;
- Confirmed that the ledger remained in balance at the time of our interim audit;
- Confirmed that the cost centre and nominal ledger coding structure remains appropriate for the Council's needs;
- Checked and agreed the detail on the Omega combined cash book for the Business Current Account and Business Premium Account, examining the transactions for two sample months (December 2022 and March 2023), agreeing these to the supporting bank statements;
- Similarly, checked and agreed the detail of transactions on the Salaries cashbook, again agreeing these to the supporting bank statements for the sample months;
- Checked and agreed the bank reconciliations as at 31st March 2023 on all accounts, confirming that reconciliations continue to be prepared routinely at the close of each month and that there is evidence of independent review, and
- Confirmed, through discussion with the Town Clerk, that the Rialtas accounts and booking system are regularly backed up to the Council's server, which is itself backed-up to the 'Cloud' each evening.

Conclusion

On the basis of our audit work, we consider that the controls in place in this area were adequate and were operating effectively. The bank reconciliation for September 2022 did include an amount of £144.92 relating to a duplicate entry (Edwards entered twice) in April 2022. As at 31st March 2023 this had reversed and is now resolved. There are no other matters arising that require a formal comment or recommendation.

Corporate Governance

Our objective is to confirm that the Council has robust corporate governance arrangements in place and that, as far as we may reasonably be expected to ascertain (as we do not attend Council meetings), all meetings are conducted in an appropriate manner and no actions of a potentially unlawful nature have been, or are being, considered for implementation.

During the course of our interim audit, we have confirmed the following:

- Our review of the minutes of the Council and Committee meetings for the year to date did not identify any issues that we consider may have an adverse effect, through litigation or other causes, on the Council's future financial stability;
- The review of minutes also confirmed that the Council has taken appropriate measure to ensure that it is able to maintain effective governance arrangements;

Conclusion

On the basis of our audit work to date, we are satisfied that the Council continues to adopt a sound approach to its corporate governance responsibilities. There are no matters arising that require a formal comment or recommendation.

Expenditure

Our objective in this area is to ensure that:

- Council resources are released in accordance with approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt where no other form of invoice is available;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have commenced our testing of expenditure for 2022/2023. In total, we examined a sample of a further 24 payments for the year to 31st March 2023. Our sample included all individual payments, as recorded in the accounts. The total value of items in our sample was £20875.51, including VAT.

We have confirmed that VAT returns continue to be completed in a timely and accurate manner, with electronic "on-line" submission in place, in line with current HMRC requirements. We have examined the reclaims for the first two quarters, confirming that the submissions agreed to the Omega VAT control account.

Conclusion

On the basis of our review, we are satisfied that the arrangements in place for the coding and authorisation of payments are sound, with adequate supporting documentation present for all payments in our test sample, and that appropriate action has been taken with regard to the re-claim of VAT. There are no matters arising that require a formal comment or recommendation.

Budget setting, budgetary control and reserves

Our objective here is to confirm that the Council has robust procedures in place for identifying and approving its future budgetary requirements and the level of Precept to be drawn down from East Riding of Yorkshire Council: also, that an effective reporting and monitoring process is in place. We also aim to confirm that the Council retains sufficient funds in earmarked and general reserves to finance its ongoing spending plans and to cover any unplanned expenditure that might arise.

From our review of the minutes, we noted that Members continue to be provided with budget monitoring reports and formal bank reconciliations during the year, with the detail now being considered by the FB&S Committee rather than by the full Council.

We will reviewed the approach taken by the Council in determining its budget and Precept requirements for 2023/2024, and reviewed its reserves position and believe these to be based on good sound assumptions .

Conclusion

On the basis of our audit work in this area to date, we consider that the budgetary control arrangements are adequate and are operating effectively. There are no matters arising that require a formal comment or recommendation.

Income

In considering the Council's income streams, our objective is to confirm that robust systems are in place to ensure the identification of all income due to the Council from its various sources, that invoices are raised in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council.

In our final audit, we undertook the following work:

- We examined a sample of Cemetery related activities for the period 1st April 2022 to 31st May 2022, that the invoices subsequently raised were in order and that the income due was received and banked on a timely basis;
- We examined the Sales Ledger "Aged Debtors Report" as at 31st March 2023. We were pleased to note that the overall value of long-standing debts is very low and we confirmed that effective control arrangements remain in place, with appropriate action being taken in relation to outstanding payments.

Conclusion

On the basis of our audit work in this area to date, we consider that the controls over income are adequate and are operating effectively. There are no matters arising that require a formal comment or recommendation

Salaries and Wages

In examining the Council's payroll function, our objective is to confirm that employment legislation is being adhered to, that the requirements of HM Revenue and Customs (HMRC) legislation are satisfied regarding the deduction and payment over of income tax and NI contributions and that the requirements of the local government pension scheme are met.

To confirm compliance with the above criteria, we have:

- Ensured that Tax and National Insurance deductions for all employees have been made applying the appropriate PAYE code and NIC Table following the annual budgetary increases in personal allowances with effect from April 2022;
- Checked that the correct local authority pension scheme percentage deductions are being applied, where applicable;
- Ensured that any variations to standard payments, such as overtime and mileage, have been subject to formal timesheet records and approval by senior officers;
- Verified the net payments to staff from payslips to the summary BACS settlement reports; and
- Checked and agreed the payments to HMRC and the Pension Fund.

Conclusion

In the course of our sample testing, we noted at our interim audit, that the copy employee payslips do not include a full breakdown of the additional hours and pay rates which are included within the gross taxable pay figure. A full breakdown is required under employment law. There are no other matters arising that require a formal comment or recommendation for further action.

THE MEMORIAL GARDENS

England & Wales - Charity number 502756

Accounts

MEMORIAL GARDENS TRUST
ANNUAL TRUSTEES REPORT
YEAR ENDING 31ST MARCH 2022

Dear Trustee,

Please find below the annual report for the Memorial Gardens Trust.

Castle Café

The new lease for Castle Café is still awaited from the solicitors. Several repairs have been carried out over the year at a cost of £2624.00.

Memorial Car Park

Car parking receipts totalled £22395.00 nett of VAT (compared with £12346.00 last year – partly closed due to Covid).

The current parking fees are:

Car 3.50 per day

Seasonal Passes remain at £35 and limited to 10 only.

Re-painting of the bays is awaited.

Memorial Gardens

The gardens remain well tended & attractive.

The 6 month transfers (paid to Withernsea Town Council for work done on Memorial Land by the outside workers, and administration) totalled £10,000 as per the budget.

The £1000 annual budget agreed for planting has made a big difference. The gardens are mainly looked after by Chris Herd who is doing a good job in maintaining them. Some repainting on bins and seats is to be undertaken within the work schedule of the Welcome Back Grant Fund. The wall has now had a section removed to link the Memorial Gardens and the Italian Gardens, which leads nicely onto the new Queen's Platinum Jubilee Garden. Our outside workers have done an excellent job in creating this at very short notice. New paths will be considered in the future when funds allow. There will be a new Jubilee seat installed in the gardens and is due shortly. Some of the planted beds are being re-configured to make the best of the planted areas. The gardens remain a popular picnic area during the summer.

Yorkshire Water pumping station is in need of some attention, we are in touch with them to ask them to get it tidied up. The former jubilee committee have undertaken some planting on the front, and the benches are due to be repainted soon.

Car boot sales for the Christmas Lights appeal have now resumed.

The Coastguard Station

Work is expected to begin soon on the development of an extension to the Coastguard Station. The new lease is still awaited from both party's solicitors.

The annual accounts are attached to this report

The Charity Commission's Annual Return will be completed when it is required.

Signed,



A.J. Moxon PSLCC – Secretary to the Trustees.

Detailed Balance Sheet - Including Stock Movement**Month 12 Date 31/03/2022**

| <u>A/c</u> | <u>Description</u> | <u>Actual</u> | |
|------------|-----------------------------|---------------|---------------|
| | <u>Current Assets</u> | | |
| 105 | VAT Control A/c | 146 | |
| 200 | Current Bank A/c | 22,684 | |
| 210 | COIF | 25,037 | |
| | Total Current Assets | | 47,867 |
| | <u>Represented by :-</u> | | |
| 300 | Current Year Fund | 628 | |
| 310 | General Reserves | 47,239 | |
| | Total Equity | | 47,867 |

Memorial Gardens Trust
Income and Expenditure Account for Year Ended 31st March 2022

| 31st March 2021 | | 31st March 2022 |
|-----------------|------------------------------|-----------------|
| | Operating Income | |
| 24,075 | General Income | 30,673 |
| <u>24,075</u> | Total Income | <u>30,673</u> |
| | Running Costs | |
| 3,561 | Carpark | 7,834 |
| 6,036 | Castle Café | 2,624 |
| 10,195 | General | 19,587 |
| <u>19,792</u> | Total Expenditure | <u>30,045</u> |
| | General Fund Analysis | |
| 42,951 | Opening Balance | 47,239 |
| 24,075 | Plus : Income for Year | 30,673 |
| <u>67,026</u> | | <u>77,912</u> |
| 19,792 | Less : Expenditure for Year | 30,045 |
| <u>47,234</u> | | <u>47,867</u> |
| 0 | Transfers TO / FROM Reserves | 0 |
| <u>47,234</u> | Closing Balance | <u>47,867</u> |

ANNUAL RETURN - ENGLAND

FOR THE YEAR ENDED 31 MARCH 2022

Memorial Gardens Trust

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

| | | <u>Last Year £</u> | <u>This Year £</u> | <u>General Notes for Guidance</u> |
|-----------|--|--------------------|--------------------|---|
| 1 | Balances brought forward | 42,951 | 47,234 | 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. |
| 3 | (+) Total other receipts | 24,075 | 30,673 | 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 | 2,982 | 7,148 | 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 | 16,810 | 22,897 | 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 | 47,234 | 47,862 | 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 | 47,208 | 47,716 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation. |
| 9 | Total fixed assets plus long term investments and assets | 0 | 0 | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March. |
| 10 | Total Borrowings | 0 | 0 | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). |

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

WITHERNSEA TOWN COUNCIL

INTERNAL AUDIT REPORT FOR YEAR ENDED 31ST MARCH 2022

| TEST | | RESULT |
|--|--|--|
| <p>A Appropriate books of account have been properly kept throughout the year</p> | | <p>All receipts and payments were found to be properly recorded and a balanced set of books provided to audit.</p> |
| <p>B The Council's Financial Regulations have been met, payments were supported by invoices, expenditure was approved and VAT was properly accounted for</p> | | <p>All payments in the test sample were authorised by the council, cheque counterfoils endorsed by signatories.</p> <p>An effective control mechanism is in place when;</p> <ul style="list-style-type: none"> a. Responsibility for checking of invoices is clearly identified b. Expenditure account coding is clear. c. All payments are approved by council, cheques signed and cheque stubs endorsed by two authorised council members. d. Council approval for payment of invoices has been checked and found to be satisfactory and cheques/payment authority signed by two approved members of the council. d. VAT is properly accounted for. |
| <p>C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of these.</p> | | <p>The council is expected to have taken steps to identify and mitigate risks associated with users of the Council's services, members of the public or employees.</p> <p>Risks associated with service provision have been identified and detailed assessments are in place. These will be reviewed in the current year.</p> <p>Evaluation of Insurance cover confirmed that the council has adequate cover for statutory risks. The annual premium has been paid and the necessary policy is in force. Fidelity Guarantee cover is adequate and is extended to include members as recommended.</p> |

| | |
|--|--|
| <p>D The Annual Precept requirement resulted from an adequate budgetary process; progress against budget was regularly monitored; and reserves were appropriate.</p> | <p>A detailed budget/recommendation is prepared by the clerk and subsequently submitted to the council for review and determination.</p> <p>Periodical reports on progress are submitted to Council.</p> <p>Balances at bank on 31st March, 2022 totalled £127,510 of which £47,721 is specifically held in respect of the Memorial Trust.</p> <p>The Town Council balance of £79,89 equates to about 41 % of the annual precept and appears appropriate having regard to the size and activity of the council.</p> <p>£6,000 of this sum is earmarked for Future Projects</p> |
| <p>E Expected Income was fully received, based on correct prices, properly recorded and banked; and VAT was appropriately account for.</p> | <p>Satisfactory test checks have been completed in respect of income from Allotments, Cemetery, Lettings and Miscellaneous Income.</p> <p>Checks carried out on the banking process proved satisfactory when receipts were found to be promptly and accurately banked.</p> <p>All charges were reviewed by the council as part of the budget process.</p> <p>Vat was properly accounted for in the test sample.</p> <p>The vat recording and recovery process is satisfactory.</p> |
| <p>F Petty Cash payments were properly supported by receipts, expenditure was approved and VAT accounted for.</p> | <p>The petty cash record was checked in detail for the period April to September 2020</p> <p>The test sample established that all payments were properly supported by receipts and vat was properly accounted for.</p> |
| <p>G Salaries to employees and allowances were paid in accordance with council approvals, and PAYE and NI requirements properly applied.</p> | <p>Test checks over several months verified the accuracy of wages paid and confirmed payments made in respect of statutory deductions.</p> <p>The checks carried out demonstrated that the level of salary and wages paid were in accordance with those determined and authorised by the council.</p> <p>Deductions made were correctly paid over to the appropriate authorities.</p> |

| | | |
|---|-------------------------------|--|
| <p>H Asset and investment registers were complete and accurate and properly carried out.</p> | | <p>A copy of the council's asset register, completed and maintained by the clerk appears satisfactory. The total value of assets shown as at 31st March 2022 has been agreed to the Annual Return.</p> <p>Matters Arising</p> <p>The asset entry in box 9 of the Annual Return remains unchanged from last year. Please confirm that there have been no acquisitions or disposals in the year under review.</p> |
| <p>I Periodic and year-end bank account reconciliations were properly carried out.</p> | | <p>Reconciliation is carried out regularly and an independent year- end reconciliation accompanies this report.</p> <p>Review established that reconciliation was properly completed and balanced to bank statements throughout the year.</p> |
| <p>J Year-end accounts were prepared on the correct accounting basis (receipts & payments/income & expenditure, agreed with the cashbook, were supported by an adequate audit trail from underlying records, and, where appropriate debtors and creditors were properly recorded.</p> | | <p>The year end accounts were prepared on an Income & Expenditure basis and agreed to the underlying records of the council.</p> <p>An adequate audit trail exists and debtors and creditors were properly recorded.</p> |
| <p>K The council has met its responsibilities as a trustee.</p> | <p>Matters Arising</p> | <p>The audit of the accounts and records of the Memorial Trust Fund proved satisfactory and the council has certified that it has met its' obligations as Trustee.</p> <p>The balance on the COIF account is understated by £5 on the Balance Sheet</p> |

| | | |
|----------------------|--|---|
| L Annual Return | | The entries in the return accurately reflect the activity of the council for the year under review. |
| M Council Minutes | | The general review of council minutes was satisfactory. |
| N Audit Independence | | The internal auditor has no relationship, financial or otherwise with any member or officer of the council and the audit has been carried out with integrity, objectivity and independence. |
| O Summary | | The accounts of the council continue to be well maintained and I am satisfied that the accounts as presented are free of material error. |

Alan Johnson CPFA
14th May 2022

WITHERNSEA TOWN COUNCIL

MEMORIAL LAND TRUST
VAT FOR YEAR ENDED 31.03.22

| | | | | | |
|---------|---------------------------------------|--|--|-----------------|-----------------|
| 1.04.22 | | | | | |
| | 1 Balance brought fwd | | | £ | -25.80 |
| | 2 Vat DUE on Parking Income for 21/22 | | | <u>4,608.27</u> | |
| | | | | 4,582.47 | |
| | 3 Less input tax recoverable | | | <u>-801.39</u> | |
| | 4 Due to HMRC for year | | | | 3,781.08 |

| | | | | | |
|--|-------------|----------|---------------|--------|------------------|
| | 5 less paid | 5.07.21 | output | input | |
| | | 14.10.21 | -1273.38 | 361.07 | -912.31 |
| | recovered | 31.01.22 | -3334.89 | 39.98 | -3294.91 |
| | | | <u>280.32</u> | | <u>-4,207.22</u> |
| | | | | | <u>280.32</u> |
| | | | | | -145.82 |

| | | | |
|----------|----------------------|---------|----------------------|
| 31.03.22 | 7 Balance due to MGT | 2020/21 | 25.80 |
| | | 2021/22 | <u>120.02</u> |
| | | | <u>145.82</u> |

ojacs 14.05.22

| | Description | Adjustment | | I & E Account | | Balance Sheet | | | | | |
|---------------|-------------------------|------------|------------|---------------|-----------|---------------|-----------|------------|-----------|-----------|--------|
| | | Opening Dr | Balance Cr | Debtors | Creditors | Debtors | Expend'te | Income | Dr. | Cr. | |
| Income | Precept | | | | | | | | | | |
| | Car Parking | | | | | | | | | | |
| | Bank Interest | | | | | | | | | | |
| | Rents & Fees | | | | | | | | | | |
| Expenditure | Other | | | | | | | | | | |
| | Admin recharge transfer | | | | | | | | | | |
| | Bank Charges | | | | | | | | | | |
| | Car Park Attendance | | | | | | | | | | |
| Balance Sheet | Castle Café | | | | | | | | | | |
| | Other | | | | | | | | | | |
| | Var | | 25.80 | | | 145.82 | | 120.02 | 145.82 | | |
| | BANK | 22,175.28 | | | | | | | 22,683.97 | | |
| COIF | 25,037.16 | | | | | | | 25,037.16 | | | |
| | | 42,951.10 | | | | | | | | 47,238.24 | |
| | | 4,287.14 | | | | | | | | | 628.71 |
| TOTAL | | 47,238.24 | 47,238.24 | | | | | 35,682.53 | 47,866.95 | 47,866.95 | |
| | | | | | | | | -35,053.82 | | | 628.71 |

0.56 adl. in respect of 20/21
 ERYC receipt understated in cashbook.

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | | |
|----|---|---|---|---|---|--------------------------------|---|---|---|--|---|---|---|---|---|---|---|---|---|---|---|--|--|
| 1 | | | | | | WITHERNSEA TOWN COUNCIL | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | Bank Reconciliation as at 31st March 2022 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | |
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Agreed to Bank Statements
Final Actx record COIF Charity Acct at £25,032