

**Bagnall Parish Council**

I have completed my audit checks. I can confirm the accounts appear to be well-maintained and adequate controls are in place.

My main query is with regards to the schedule of charges for the playing fields. These need to be documented and publicised.

The anticipated income can then be included with the council's budget and precept discussions.

It is noted the council's payroll has been registered with HMRC and will be paid as per HMRC requirements.

E. Thompson

23<sup>rd</sup> April 2019