



Bishop's Waltham Parish Council
A Meeting of the Finance, Policy and Resources Committee
will be held in the Ruby Room of The Jubilee Hall, Bishop's Waltham
on Tuesday 3rd October 2023 at 7pm

The meeting will be open to the public unless the Committee directs otherwise.

Agenda

All papers/reports are available from the Council offices (except where classified as confidential).

1. To receive and accept apologies for non-attendance.
2. To receive and accept declarations of disclosable pecuniary interests relating to items on this agenda.
3. To receive and accept any personal, pecuniary and non-pecuniary interests relating to items on this agenda.
4. Public Session - *for information only*
5. To approve the minutes of the meeting of 5th October 2023
6. Actions arising from the minutes of the meeting of 5th October 2023 - *for information only*
7. Report from Finance Manager - *for information only*
8. Finance matters:
 - i) Payments Schedule – *to approve payments.*
 - ii) Bank Account Reconciliations Month 5 – *to note the review by the Chairman*
 - iii) Parish Council Balance Sheet – *to note current position*
 - iv) Income and Expenditure Forecast - *to note current position*
 - v) Ear Marked Reserves – *to note current position*
9. Capital Control Report - *for information only*
10. Reserves Policy – Update - *for consideration*
11. St Peter's Parochial Church Council Annual Request for Funding – *for consideration*
12. Requests for future agenda items - *for information only*
13. Date of next meeting – 7th November 2023
14. Motion for confidential business:

The following motion will be moved on the completion of the above business:

That in view of the confidential nature of the business about to be transacted, it is advisable in the public interest that the public and press be temporarily excluded, and they are instructed to withdraw in accordance with the provisions of the Public Bodies (Admissions to Meetings) Act 1960.

15. Debtors' List - *for consideration*
16. Water Testing Contract Annual Renewal – Recommendation from the Halls and Grounds Committee – *for approval*
17. Community Asset – Update – *for consideration*
18. Cricket Club Lease – Update – *for information*



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19. Staffing Matters – *for consideration*

- i) Priory Park Clubhouse Cleaning – Recommendation from the Halls & Grounds Committee
- ii) Staffing Review – Quotation
- iii) Staff Training Courses - Update

E McKenzie
Clerk to the Committee
26th September 2023



Bishop's Waltham Parish Council
Minutes of the meeting of the Parish Council Finance, Policy and Resources
Committee held in the Ruby Room of the Jubilee Hall, Bishop's Waltham
on Tuesday 5th September 2023 at 7pm.

Present:

Cllr Iro	Chairman
Cllr Jones	Vice Chairman
Cllr Marsh	
Cllr Nicholson	
Cllr Pavey	
Cllr Stallard	
Cllr Williams	

In attendance:

Mrs H Fisher	Finance Manager
Mrs E McKenzie	Executive Officer/ Clerk to the Committee

Members of the public: 0

FPR076/23 To receive and accept apologies for non-attendance.
All present.

FPR077/23 To receive and accept declarations of disclosable pecuniary interests relating to items on this agenda
None relating to the business of the meeting.

FPR078/23 To receive and accept any personal, pecuniary and non-pecuniary interests relating to items on this agenda
None relating to the business of the meeting.

FPR079/23 Public Session
The opportunity to consider a change in banking accounts was highlighted as a future agenda item.
A letter had been sent to the owner of the strip of land adjoining Priory Park to seek a meeting to discuss possible public access onto the land.
The High Street bunting was becoming detached and a concern. The team who installed the bunting had been contacted to take it down but a reminder would again be given.
A possible Church maintenance fund was suggested by the Finance Manager, following the annual request for such, which would be discussed further at committee budgeting meetings.
An update by NALC of the standard Financial Regulations was on course to be published soon and the staff would bring this to Council and Committee's attention as soon as possible thereafter.
The Executive Officer noted that a meeting had been held on 21.8.23 to consider funding receipts and allocations and a further meeting planned for October as part of a quarterly review schedule.
The current overview would be presented at the meeting of the full Parish Council next week.
The WCC CIL funding applications had received an update from with recommendations due to be presented to Cabinet in October. Additional information had been supplied in support of one of the applications.

FPR080/23 To approve the minutes from the meeting of the Finance, Policy and Resources Committee – 1st August 2023
Resolved: to approve minutes of the Finance, Policy and Resources Committee – 1st August 2023
Proposed: Cllr Marsh
Seconded: Cllr Williams
All in favour who were in attendance at the meeting of 1st August 2023

FPR081/23 Actions arising from the meeting of the Finance, Policy and Resources Committee – 1st August 2023
Updates were provided by the Executive Officer.

- FPR082/23 Report from Finance Manager**
Noted.
Thanks were given by the Committee to the Finance Manager for her highly efficient and conscientious handling of the council finances.
- FPR083/23 Finance matters:**
- i) Payments Schedule**
Resolved: to approve the payments tabled
Proposed: Cllr Nicholson
Seconded: Cllr Jones
All in favour
- ii) Bank Account Reconciliation Month 4**
The second precept payment had been received and it was proposed to move monies between accounts to maximise interest. It was noted however that large expenditure was expected soon with the payments for the Montague Road play park, skatepark and southern footpath projects all on track for Autumn spend, as well as the purchase of the Community Asset. Options to be considered for a variety of bank accounts and to investigate possible investment opportunities.
Resolved: to note the review of the Bank Account Reconciliations Month 4 by the Chairman.
Proposed: Cllr Marsh
Seconded: Cllr Jones
All in favour
- iii) Parish Council Balance Sheet**
A query was raised as to why assets were not listed on this sheet and the Finance Manager explained that fixed assets are not included in the balance sheet as they are classes as not current assets. Clarification on this would be forwarded to councillors.
ACTION: Email balance sheet clarification to Committee **ACTION: Finance Manager**
It was noted that funds for the bridleway may be considered to move to the school link footpath project.
Resolved: to note the Parish Council Balance Sheet
Proposed: Cllr Pavey
Seconded: Cllr Jones
All in favour
- iv) Income and Expenditure Forecast**
Resolved: to note the Income and Expenditure Forecast and use unbudgeted items from fiscal year to inform contingency for next year
Proposed: Cllr Iro
Seconded: Cllr Jones
All in favour
- v) Ear Marked Reserves**
Position noted.
- FPR084/23 Capital Control Report**
Noted.
Several items had been earmarked from the previous year – it was asked of committee chairman to focus on all capital items budgeted and to note that the earmarked reserve items budgeted last year would be re-distributed if not spent this year.
- FPR085/23 Appointment of Internal Auditor for 2023/24**
For consistency, it was decided to retain the continued services for another year. A comparison of other options should be investigated for future years to ensure due diligence.
Resolved: to appoint April Skies Accountancy, with approval of their terms of engagement, as the Internal Audit Service for the financial year 2023/24
Proposed: Cllr Marsh
Seconded: Cllr Pavey
All in favour

- FPR086/23 Reserves Policy**
A discussion was held on the policy and if a clear threshold was required. An additional statement was agreed.
ACTION: To update the policy and bring back to the next meeting. ACTION: Finance Manager
- FPR087/23 Updated Asset Register**
The Finance Manager presented the updates and results thereof. The figure will have to be reinstated at the next AGAR as advised by the Internal Auditor which the Finance Manager was prepared for.
Resolved: to approve the updated Asset Register and present at Parish Council for information
Proposed: Cllr Marsh
Seconded: Cllr Nicholson
All in favour
ACTION: Executive Officer
- FPR088/23 Commercial Motor Insurance Policy**
The renewal was noted. Further comparison quotes were noted ahead of next year's renewal date. An audit of vehicles was suggested to review fleet requirements.
Resolved: to approve the insurance policy renewal and present at Parish Council for ratification
Proposed: Cllr Pavey
Seconded: Cllr Nicholson
All in favour
ACTION: Executive Officer
- FPR089/23 Parish Council Budget Setting 2024/25**
The inflation rate was discussed and confirmed as to be applied within the contingency. The three-year planning aided Forward Planning and items sometimes budgeted over two years i.e. grounds maintenance. Copies of the financial guidance document from JPAG would be circulated for information.
Resolved: to approve the proposed schedule for budget setting with no inflation planned (as included within contingency) and to appoint Cllr Iro and Cllr Jones, with the Finance Manager and Clerk to the Committee, as the working group for the Committee.
Proposed: Cllr Williams
Seconded: Cllr Marsh
All in favour
ACTION: Circulate JPAG document to Committee for information ACTION: Finance Manager
ACTION: To set meeting ACTION: Finance Manager / Executive Officer
- FPR090/23 Requests for future agenda items**
Reserves Policy – update
Draft Budget
- FPR091/23 Date of next meeting – Tuesday 3rd October 2023**
Noted.
- FPR092/23 Motion for confidential business:**
The Chairman then moved:
That in view of the confidential nature of the business about to be transacted, it is advisable in the public interest that the public and press be temporarily excluded, and they are instructed to withdraw in accordance with the provisions of the Public Bodies (Admissions to Meetings) Act 1960.
- FPR093/23 Debtors List**
Noted. The Finance Manager was aware of issues arising and dealing with matters accordingly.
- FPR094/23 Annual Hedging Works – Recommendation from the Halls and Grounds Committee**
Resolved: to recommend to Parish Council the appointment of Nick Menjou Agricultural Services for the 2023 annual hedging cutting work at a price of £3,600.00 excluding VAT.
Proposed: Cllr Marsh
Seconded: Cllr Pavey

All in favour

ACTION: Executive Officer

FPR095/23

Community Asset - Update

The Executive Officer provided an update to this project.

Resolved: to flag key health and safety issues required to the vendor as highlighted in the survey and request these works are carried out as soon as possible

Proposed: Cllr Stallard

Seconded: Cllr Nicholson

All in favour

Flag survey H&S concerns to vendor

Speak to solicitor about survey and H&S remedial works due

Check tenancy agreement with current tenant

ACTION: Executive Officer

FPR096/23

Cricket Club Lease

Resolved: to recommend to Full Council an extension of a further thirty years to the 1998 lease of Albany Road Cricket Ground to Bishop's Waltham Cricket Club, as of April 2024, with a renewed lease written in the style of modern standard English, with minor amends, as to be further discussed with the Cricket Club and working group and brought back to Committee.

Proposed: Cllr Jones

Seconded: Cllr Nicholson

All in favour

ACTION: Executive Officer

FPR097/23

Bishop's Meadow Open Space Land Transfer – Update

The Executive Officer provided an update to this project which was noted by the Committee.

FPR098/23

Staffing Matters

Resolved: to approve the updated the job description of the West Hoe Cemetery Management Committee Clerk.

Proposed: Cllr Marsh

Seconded: Cllr Williams

All in favour.

ACTION: Executive Officer

There being no further business the meeting ended at 8:35pm.

Bishops Waltham Parish Council
Finance, Policy and Resources Committee
Actions Arising from the Committee Meeting 5.9.23

Minute Number	Subject	Action	Date for completion	Action by	Notes
FPR56/22, FPR240/22	Car Park Machines	To review the JH car park machines if fit for purpose/within warranty	Oct-22	HM/SAA	Refer to H&G. Action April 2023 required.
FPR87/22, FPR106/22, FPR127/22, FPR154/22, FPR180/22, FPR208/22, FPR209/22, FPR259/22, FPR260/22	Possible Purchase of Community Asset	vi) To continue actions of working group in negotiations and contact xvi) undertake survey of possible asset	vi) Jan 23 xvi) Complete	EO (and working group - DL, KJ, BN)	Meetings requested (Nov/Dec 2022) - Reps not yet ready for meeting. Meeting with tenant requested. Expression of Interest lodged. Financial Plan outlined. Correspondence from seller offering meeting - March 23. Agenda item June 2023 - progression points to be tabled. Point xvi) duplication of new action
FPR218/22	Standing Orders Review	To clarify process of declaring interests and dispensations	May-23	EO	Awaiting new council year to ensure clear for all.
FPR227/22	Environmental Action plan	ii) Investigate ethical banking options	ii) May 23	ii) Cllr Pavey/Cllr Williams	
FPR248/22	Fireworks Licence and Rates	To ensure signed and bond lodged	May-23	AO	In progress.
FPR256/22	Leases update	To check leases for third party claim guidance	Jul-23	EO/FM	
FPR270/22	Update Arbutnot Latham signatories	To update as necessary (FM, Chair and Vice Chair and EO)	Jun-23	EO	In progress.
FPR271/22, FPR015/23, FPR042/23	Asset Register Update	i) To move small amount of data to Microsoft Office 365 Sharepoint as test ii) To confirm register procedure going forward	i) Sept 23 ii) Complete. New item below	FM, MP, RS	
FPR274/22	Land Disposal Policy	To set up meeting of working group	Aug-23	EO/MP/KJ	Meeting pending
FPR014/23	Policies	To undertake initial review of current status of policies	Sep-23	EO/RS	Initial meeting held 19.7.23 EO & RS
FPR020/23	Staffing Matters	i) Set up meeting with WHCMC rep ii) Set up meeting with P&H and H&G Chairs vi) Set Staffing Sub-Committee meeting	i) July 23 ii) July 23 vi) Complete	EO	SSC Meeting held 11.7.23. Other meetings postponed until staff consulted and provided SSC with their feedback.
FPR042/23	Asset Register Policy and Update	To adopt policy and make adjustments to register as required	Complete	FM/MP/EO	Policy adopted. Updates in progress.
FPR065/23	Deed of Access Policy	To update policy as tabled	Aug-23	EO	In progress.
FPR073/23	Staffing Matters (2)	To hold SSC meeting and consult with relevant committees	Aug-23	EO	Meeting held
FPR083/23	Balance Sheet Query	To circulate information required	Complete	FM/MP/EO	
FPR085/23	Internal Auditor	To recommend to PC appointment of April Skiles Accountancy	Complete	EO	
FPR086/23	Reserves Policy	To update policy and bring back to Committee	Complete	FM	Agenda item Sept 23
FPR087/23	Asset Register	To present to PC for information	Oct-23	FM/EO	To PC Oct 23
FPR088/23	Commercial Motor Insurance	To ratify the insurance renewal	Oct-23	FM/EO	To PC Oct 23
FPR089/23	JPAG guidance	To circulate document to Committee	Complete	FM	
FPR089/23	Budget setting	To set meeting with working group	Complete	FM/EO (DL/KJ)	Meeting set 22.9.23 11:30am
FPR094/23	Hedge Cutting	To recommend to PC appointment of NMAAS for 2023 project	Complete	EO	PC 12.9.23
FPR095/23	Community Asset	i) Flag concerns to vendor ii) Liaise with solicitor about survey iii) Check tenancy with current tenant	Sep-23	EO	i) In progress ii) Complete - Emails Sept 23 iii) Complete - Meeting set 15.9.23
FPR096/23	Cricket Club	To recommend to PC lease extension with further updates required by working group & reps	Oct-23	EO	PC 12.9.23. - complete Meeting held 26.9.23 (JM, BN, RS with BWCC reps)
FPR097/23	Updated Job Description	To present to PC for information (WHCMC Clerk role)	Complete	EO	PC 12.9.23



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

3.10.23

Agenda Item – Report from Finance Manager - for information only

AGAR

We have not received the conclusion of the audit from BDO. I have chased this and they have advised our file is with the manager for review. As we will not be able to publish this by the 1st October deadline, I have published a notice on the website stating that the conclusion of audit has not been received.

2024-25 Budget Setting

All committee budget setting meetings have taken place. I will forward updated spreadsheets to attendees before drafts go out to committees for approval.

Finance Summit

On the 13th September, I attended a virtual Finance Summit organised by the SLCC.

Richard Strevens, Principle Indirect Taxes Consultant, PSTAX - Parish Council VAT Registration and Recovery

There is a VAT helpline – email advice@SLCC.co.uk

The Town and Councils VAT Guide book – ordered from the SLCC bookshop

Kelly Watson, Local Government Relationship Manager, CCLA – Local Government Investment

Highlighted the Public Sector Deposit Fund

Advised if a council has a turnover of £430,000 they are not covered by the FSCS – Kelly has published a short article on this which she will share.

Adam Keppel-Green, Town Clerk for Knutsford Town Council – How being a landlord can boost Council income

Very interesting look into how they purchased public toilet building for £1 from principal authority and renovated it to provide both public toilets and commercially lettable space.

Bev Thomas, Harlow Council – Procurement Act

Bev advised that the new act is expected to go live in October 2024. There will be a 6 month transition period to start in April 2024. The Procurement Bill will reform the way public authorities purchase goods, services and public works by simplifying and modernising procurement rules and procedures. Help will be available via online videos and e-learning

Alan Mellor, SLCC Finance Advisor – Medium Term Financial Planning

Alan explained how to create a medium-term financial plan to show impacts of financial decisions over a number of future years. Alan has kindly shared a spreadsheet and I will look to produce a plan once the 24/25 budget and precept request has been finalised.

Lawrie Chandler, Edale UK Management UK – Access to cash in the community

Lawrie talked about his work with Ware Town Council to look and the need for a Community Bank in the town after the banks and local post office closed. After public consultation and campaigning a Link shared banking hub was agreed.

<https://waretowncouncil.gov.uk/2023/07/12/ware-banking-hub/>



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

3.10.23

Agenda Item – Finance Matters – *for consideration*

Finance matters:

- i. Payments Schedule – *to approve payments*
- ii. Bank Account Reconciliations Month 5 – *to note the review by the Chairman*
- iii. Parish Council Balance Sheet – *to note current position*
- iv. Income and Expenditure Forecast – *to note current position*
- v. Ear Marked Reserves - *to note current position*

Finance Manager 26.9.23

i) Payments Schedule

– to approve payments

Payments For Authorisation

Supplier A/c Name	Invoice Date	Due Date	Invoice Number	Net Value	VAT	Invoice Total	Avg	Centre Analysis Description	Posted	Approved	Pay By	Paid	Comments
ARCO	11/09/2023	10/10/2023	946570571	£14.20		£2.84	£17.04	4141	100 Black Safety Boots	Yes	BT		
B&Q TRADE	05/09/2023	31/10/2023	1416080325	£112.50		£22.50	£135.00	4312	200 Timber Stake	Yes	BT		
BARCLAYS	20/09/2023		TFSFR	£115.18		£0.00	£15.18	4161	100 Commission 13Jul-13Aug	Yes	N/A	05.09.23	
BINSHP	18/09/2023		10012964	£507.50		£101.50	£609.00	4432	299 4 x Litter Bins	Yes	BC		EMR 315
BRIT GAS	06/09/2023		844845805	£49.92		£2.49	£52.41	4344	260 JH Gas 02/08-01/09/23	Yes	DD		
BWELECTRICAL	14/09/2023	15/09/2023	INV-2233	£896.00		£179.20	£1,075.20	4337	Various HR Sockets/GS Surge Protect	Yes	BT		
CF CORPORATE	18/09/2023		SUB/0123402	£78.94		£15.79	£94.73	4021	100 Mobile Phone Subscription	Yes	DD		
CPC	21/08/2023		96177676	£20.44		£4.09	£24.53	4310	230 LED Bulbs	Yes	BC		
CULL	08/09/2023	07/10/2023	16174	£245.00		£49.00	£294.00	4280	290 Cut and collect grass PM	Yes	BT		
CVC	30/08/2023	30/09/2023	JH 0823	£240.00		£0.00	£240.00	4281	Various Window Cleaning	Yes	BT		
DIGI TOOLBOX	10/09/2023		7889808	£1,000.50		£200.10	£1,200.60	Various	100 IT/Telecoms - Support/Service	Yes	DD	20.09.23	
ELLIOTS	31/08/2023	30/09/2023	S18802012	£12.64		£2.53	£15.17	4312	280 Black Tape	Yes	BT		
ELLIOTS	14/09/2023	14/10/2023	S18816705	£17.35		£3.47	£20.82	4312	200 Sanding Roll & Brush	Yes	BT		
ENGIE GAS LTD	08/09/2023		1-01036214	£23.34		£1.17	£24.51	4344	250 PP Gas 01/08-31/08/23	Yes	DD	08.09.23	
FISHER	06/09/2023		EXPHFSEP23	£8.33		£0.37	£8.70	4007	100 Travel Allowances	Yes	BT		
FORWARD	01/09/2023	30/09/2023	8400	£40.00		£8.00	£48.00	4332	260 JH Security Sep 23	Yes	BT		
FORWARD	16/09/2023	30/09/2023	8434	£40.00		£8.00	£48.00	4332	250 PP Security Sep 23	Yes	BT		
FUELGENIE	01/09/2023	15/09/2023	9337325	£738.84		£147.75	£886.59	Various	Various HR/ES Security Sep 23	Yes	BT		
GREEN MAGIC	20/09/2023		240580	£54.00		£10.80	£64.80	4313	290 3 x Snap Frames	Yes	BC	18.09.23	
GREENHAM	01/09/2023	31/10/2023	04/436624	£56.20		£11.24	£67.44	4141	100 RT Safety Boots	Yes	BT		
HALFORDS	26/09/2023		1406763	£33.33		£6.67	£40.00	4306	400 Van Windscreen Repair	Yes	BC		
HUMPHREY	15/09/2023	29/09/2023	INV3434	£121.00		£24.20	£145.20	4337	260 JH Toilet Basin Leak	Yes	BT		
HUMPHRY	25/08/2023		4055	£35.00		£7.00	£42.00	4273	100 Payroll Services - Aug 2023	Yes	SO	25.08.23	
ICO	25/08/2023	06/10/2023	28781966	£55.00		£0.00	£55.00	4046	105 GDPR Fee	Yes	DD		
IDVERDE	28/09/2023	28/10/2023	10893743	£1,359.74		£271.95	£1,631.69	4276	Various Dog Waste Bins	Yes	BT		
Inter Account Transfer	01/09/2023		80686727	£100,000.00		£0.00	£100,000.00	N/A	N/A Precept - Sep - 1	Yes	BT	01.09.23	
Inter Account Transfer	01/09/2023		63966682	£100,000.00		£0.00	£100,000.00	N/A	N/A Precept - Sep - 1	Yes	BT	01.09.23	
Inter Account Transfer	01/09/2023		80686727	£166,106.50		£0.00	£166,106.50	N/A	N/A Precept - Sep - 2	Yes	BT	01.09.23	
Inter Account Transfer	01/09/2023		63966682	£166,106.50		£0.00	£166,106.50	N/A	N/A Precept - Sep - 2	Yes	BT	01.09.23	
Inter Account Transfer	07/09/2023		63966682	£8,000.00		£0.00	£8,000.00	N/A	N/A Supplier payments	Yes	BT		
Inter Account Transfer	07/09/2023		80686727	£8,000.00		£0.00	£8,000.00	N/A	N/A Supplier payments	Yes	BT		
JTTS	25/09/2023	25/09/2023	INV-0867	£300.00		£60.00	£360.00	4270	261 JHCP Tree Works	Yes	BT		
JTTS	25/09/2023	25/09/2023	INV-0868	£665.00		£133.00	£798.00	4364	299 Southern Footpath tree works	Yes	BT		EMR 373
JTTS	25/09/2023	25/09/2023	INV-0869	£60.00		£12.00	£72.00	4270	290 Move logs to Priory Meadow	Yes	BT		
LAND REGISTRY	07/09/2023		3373502	£3.00		£0.00	£3.00	4104	105 Search - Deed of Access	Yes	BC		
LAND REGISTRY	07/09/2023		3373580	£3.00		£0.00	£3.00	4104	105 Search - Deed of Access	Yes	BC		
PAYROLL	30/09/2023		N/A	£18,274.54		£0.00	£18,274.54	N/A	515 Basic Salary Payments - Sep 23	Yes	BT	30.09.23	
PAYROLL	30/09/2023		N/A	£1,330.26		£0.00	£1,330.26	N/A	516 Co. NIC Payment - Sep 23	Yes	BT	30.09.23	
PAYROLL	30/09/2023		N/A	£809.53		£0.00	£809.53	N/A	517 Overtime Payments - Sep 23	Yes	BT	30.09.23	
PAYROLL	30/09/2023		N/A	£3,598.17		£0.00	£3,598.17	N/A	520 Co. Pension Payments - Sep 23	Yes	BT	30.09.23	
PETTY CASH	14/08/2023		331	£28.07		£1.23	£29.30	4025	100 Refreshments	Yes	PC	14.08.23	
PETTY CASH	14/08/2023		332	£1.60		£0.00	£1.60	4025	100 Milk	Yes	PC	14.08.23	
PETTY CASH	17/08/2023		333	£1.60		£0.00	£1.60	4025	100 Milk	Yes	PC	17.08.23	
PETTY CASH	25/08/2023		334	£25.00		£5.00	£30.00	4025	100 GS Radio	Yes	PC	25.08.23	
PETTY CASH	31/08/2023		335	£8.27		£0.28	£8.55	4025	100 Refreshments	Yes	PC	31.08.23	
RECORD MGMT	31/08/2023	31/09/2023	REC003730	£99.41		£7.88	£107.29	4049	100 Data Storage Aug 23	Yes	BT		
ROYAL MAIL	04/09/2023		T389071/BOOK	£256.61		£51.17	£307.78	4171	310 Aug 23 Newsletter Delivery	Yes	BC		
SCOTT DJ	05/09/2023		T389071/DELIVER	£71.00		£14.20	£85.20	4171	310 Aug 23 Newsletter Collection	Yes	BC		
SCOTT DJ	22/09/2023	25/09/2023	45489	£140.11		£28.03	£168.14	4305	280 Blades/Switch	Yes	BT		
SCOTT DJ	11/09/2023	25/09/2023	45460	£90.06		£18.01	£108.07	4305	280 Blades/Switch	Yes	BT		
SHARP BUSINESS SVSTE	07/09/2023		8072340995	£188.85		£37.77	£226.62	4030	100 Rental/Copies 01/09-30/11/23	Yes	BT		
SIGNED	18/09/2023			£17.79		£3.56	£21.35	4332	299 MR Play Park Signs	Yes	BC		EMR 315
SLOANE	18/09/2023		172823	£365.83		£73.17	£439.00	4350	299 Memorial Bench	Yes	BT		
SOC COUN CLERKS	22/09/2023	22/10/2023	ORD509312-1	£33.50		£0.80	£34.30	4025	100 Town & PC VAT Guide	Yes	BT		
SOLENT SAFETY	31/08/2023	30/09/2023	INV-2297	£475.00		£0.00	£475.00	4107	230 H&S Advisor	Yes	BT		
SOUTHERN PLAN	31/08/2023	15/09/2023	22339	£332.50		£66.50	£399.00	4390	299 SP Planning Costs	Yes	BT		EMR 374
SOUTH LINE	06/09/2023	13/09/2023	SCIM655	£1,100.00		£220.00	£1,320.00	4331	250 PP Line Marking	Yes	BT	08.09.23	
SSE ENERGY SOLUTIONS	07/09/2023		951879417/0020	£81.88		£4.09	£85.97	4343	261 JHCP Electric 02/08-01/09/23	Yes	DD		

VIKING DIR	30/09/2023	30/09/2023	2931956		£59.14	£11.33	£111.47	Various	100 Office supplies/ Stamps	Yes		BT	
VIKING DIR	18/09/2023	18/10/2023	9020268		£89.88	£13.18	£103.06	Various	Various Cleaning Mats/Office Supplies	Yes		BT	
WCC	05/09/2023		PP SEP 23		£254.00	£0.00	£254.00	4341	250 Business Rates	Yes		SO	05.09.23
WCC	05/09/2023		JH SEP 23		£668.00	£0.00	£668.00	4341	260 Business Rates	Yes		SO	05.09.23
WCC	05/09/2023		HS SEP 23		£74.00	£0.00	£74.00	4341	240 Business Rates	Yes		SO	05.09.23
WCC	05/09/2023		JHCP SEP 23		£825.00	£0.00	£825.00	4341	261 Business Rates	Yes		SO	05.09.23
TWICKSTEED	19/09/2023	17/10/2023	823029		£80,740.26	£161,481	£96,888.31	4432	299 Install MR Play Park			BT	ENR 315
WORLDPAY	31/08/2023		271442991		£34.42	£3.88	£38.30	4150	261 JHCP Charges Aug 23	Yes		DD	19.09.23
WYBONE	30/11/2022	29/12/2022	45374		£150.97	£30.19	£181.16	4315	Various Dog Waste Bags	Yes		BT	
Total							£135,003.78						

- ii) Bank Account Reconciliations Month 5
 - *to note the review by the Chairman.*

Bank Reconciliation Statement as at 31/08/2023
for Cashbook 1 - Barclays Current Bank A/c

User: HLF

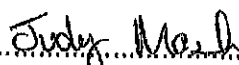
<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclays Current Bank A/c	31/08/2023	1	11,477.12
			<u>11,477.12</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			11,477.12
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			11,477.12
		Balance per Cash Book is :-	11,477.12
		Difference is :-	0.00

I confirm that the entries contained in the Council's Cash Book 1 agree with the Barclays Bank Current Account Statement held on file.


.....
Finance Manager

22/09/23
.....
Date

I confirm that I have reviewed this reconciliation and that it agrees with the Barclays Bank Current Account Statement held on file.


.....
Chair

22nd Sept 2023
.....
Date

Date: 14/09/2023

Bishop's Waltham Parish Council

Page 1

Time: 13:02

Bank Reconciliation Statement as at 30/08/2023
for Cashbook 2 - Barclays Active Saver A/c

User: HLF

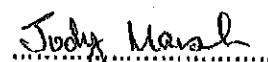
<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclays Active Saver A/c	31/08/2023	0	559,840.65
			<u>559,840.65</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			559,840.65
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			559,840.65
		Balance per Cash Book is :-	559,840.65
		Difference is :-	0.00

I confirm that the entries contained in the Council's Cash Book 2 agree with the Barclays Bank Active Saver Account Statement held on file.


Finance Manager

22/09/23
Date

I confirm that I have reviewed this reconciliation and that it agrees with the Barclays Bank Active Saver Account Statement held on file.


Chair

22nd Sept 2023
Date

Date: 21/09/2023

Bishop's Waltham Parish Council

Page 1

Time: 09:32

Bank Reconciliation Statement as at 31/08/2023
for Cashbook 6 - Petty Cash

User: HLF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	31/08/2023	128	132.56
			<u>132.56</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			132.56
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			132.56
		Balance per Cash Book is :-	132.56
		Difference is :-	0.00

I confirm that the entries contained in the Council's Cash Book 6 agree with the Petty Cash Account Statement held on file.


.....
Finance Manager

22/09/23
.....
Date

I confirm that I have reviewed this reconciliation and that it agrees with the Petty Cash Account Statement held on file.

Judy Marshall
Chair

22nd Sept 2023
.....
Date

Date: 20/09/2023

Bishop's Waltham Parish Council

Page 1

Time: 13:42

**Bank Reconciliation Statement as at 20/07/2023
for Cashbook 9 - Barclaycard Commercial**

User: HLF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclaycard Commercial	20/07/2023	1	0.00
			<hr/> 0.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

 22/09/23

J. Marsh 22/09/23

Date: 20/09/2023

Bishop's Waltham Parish Council

Page 1

Time: 13:41

**Bank Reconciliation Statement as at 31/08/2023
for Cashbook 10 - A&L 3m Fixed Term Deposit A/c**

User: HLF


<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
A&L 3 m fixed term deposit	31/08/2023		407,641.86
			<u>407,641.86</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			407,641.86
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			407,641.86
		Balance per Cash Book is :-	407,641.86
		Difference is :-	0.00

I confirm that the entries contained in the Council's Cash Book 10 agree with the Arbuthnot Latham 3m Fixed Term Deposit Account Statement held on file.


.....
Finance Manager

22/09/23
.....
Date

I confirm that I have reviewed this reconciliation and that it agrees with the Arbuthnot Latham 3m Fixed Term Deposit Account Statement held on file.


.....
Chair

22nd Sept 2023
.....
Date

iii) Parish Council Balance Sheet

– *to note current position.*

Detailed Balance Sheet - Excluding Stock Movement

Month 5 Date 31/08/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
100	Debtors	1,123
105	VAT Control Account	9,171
200	Barclays Business Current Bank	11,477
205	Barclays Active Saver A/c	559,841
219	A&L 3m Fixed Term Deposit A/c	407,642
250	Petty Cash	133
Total Current Assets		989,386
<u>Current Liabilities</u>		
500	Creditors	7,984
565	Holding Deposits	2,998
Total Current Liabilities		10,982
Net Current Assets		978,404
Total Assets less Current Liabilities		978,404

Represented by :-

300	Current Year Fund	17,932
310	General Reserves	212,582
315	Montague Rd Play - S106/CIL	110,271
325	Replace Play Area Equip - CYF	744
351	Purchase of Community Asset	188,576
352	Sale of Asset	(150)
370	CCTV Hoe Rd - CYF	5,000
372	BW to Botley Bridleway -CIL	50,000
373	South F'path -CIL/WCIL/S106	25,380
374	Replace Skate Park - CIL/WCIL	142,916
375	Floor Polisher JH - CYF	1,500
376	Solar Panels JH - CIL/WCIL	59,750
377	Extend Parking PP - CIL	55,178
378	Albany Road Play - S106/OSF	59,401
379	Building Maintenance - CYF	11,000
380	Name Sign JH - CYF	5,000
385	Electric Shutter Door ES - CYF	2,000
390	Stackable Chairs JH - CYF	1,800
392	WCC CIL Receipts 2020-21	1,500
393	WCC CIL Receipts 2021-22	22,011
394	WCC CIL Receipts 2022-23	3,062
396	SDNP CIL Receipts 2021-22	481
397	SDNP CIL Receipts 2022-23	2,471
Total Equity		978,404

iii) Income and Expenditure Forecast

– *to note current position.*

Total Parish Council

[illegible]

	Total Net Committee Expenditure	-£266,768	£0	£0	£0	£0	£0	-£266,107	£0	£0	£0	£0	£0	£0	-£532,874	-£512,493	-£20,381	4%
of Committee Expenditures																		
Total Income	£282,347	£182	£9,256	£12,239	£9,262			£277,013	£12,582	£9,807	£8,416	£12,462	£9,604	£5,853	£649,022	£633,741	£15,281	2%
Total Expenditure	£47,844	£43,273	£55,926	£2,831	£45,529			£48,008	£33,737	£44,354	£34,613	£42,647	£38,023	£77,978	£606,163	£590,741	£15,422	3%
Total Net Revenue Expenditure	-£234,502	£43,091	£46,670	£30,592	£36,267			-£229,005	£71,195	£35,147	£26,397	£30,185	£29,019	£72,125	-£42,859	-£43,001	£142	0%
Total Capital Income		£0	£0	£0	£0			£0	£26,315	£350,000					£530,112	£95,500	£434,612	455%
Total Capital Expenditure	£10,805	£990	£6,817	£15,066	£27,249			£120,399	£198,835	£14,800	£174,850	£1,290	£217,948	£55,428	£844,177	£730,807	£113,370	16%
Total Net Capital Expenditure	£10,805	£990	£6,817	£15,066	£27,249			£120,399	£172,520	-£335,200	£174,850	£1,290	£217,948	-£98,369	£314,065	£635,307	-£321,242	51%
Total Net Committee Expenditures	-£223,697	£43,781	£53,487	£45,658	£53,516			-£108,606	£243,675	-£300,053	£201,247	£31,475	£246,967	-£26,244	£271,206			
Less EMR Movements	£10,256	£520	£930	£15,066	£24,145			£109,824	-£20,815	£14,800	£160,000	£0	£217,948	-£98,619	£434,055			
Total Net Committee Expenditures	-£233,953	£43,261	£52,557	£30,592	£39,371			£1,219	£222,860	-£285,253	£41,247	£31,475	£29,019	£72,375	£44,769			
Budgeted Monthly Precept Spend	£44,351	£44,351	£44,351	£44,351	£44,351			£44,351	£44,351	£44,351	£44,351	£44,351	£44,351	£44,351	£532,213			
General Reserves Position	171,921	172,441	173,371	188,437	212,582			322,406	301,591	316,391	476,391	476,391	476,391	694,339	595,720			
Months	4	4	4	4	5			7	7	7	11	11	11	16	13			

Total Net Committee Expenditures

v) Ear Marked Reserves – *to note current position*

Ear Marked Reserves
2023-2024

		Opening Balance	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual	Budget	Closing Balance
315	EMR - Montague Road Play - S106/CIL	£132,707	£0	£0	£0	£0	£22,437	£80,968	£0	£0	£0	£0	£0	£0	£103,406	£135,557	£29,302
320	EMR - Replace Pick Ups - CYF	£17,000	£0	£0	£17,000	£0	£0	£0	£0	£0	£0	£-17,000	£0	£0	£0	£0	£17,000
325	EMR - Replace Play Area Equipment - CYF	£11,000	£10,256	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£-4,000	£6,256	£-4,000	£4,744
330	EMR - Replace Tractor - CYF	£33,500	£0	£0	£33,500	£0	£0	£0	£0	£0	£0	£-33,500	£0	£-3,500	£-3,500	£-3,500	£37,000
335	EMR - Replace Transit Van - CYF	£5,000	£0	£0	£5,000	£0	£0	£0	£0	£0	£0	£-5,000	£0	£-3,000	£-3,000	£-3,000	£8,000
340	EMR - Replace Toppier / Mower - CYF	£33,500	£0	£0	£33,500	£0	£0	£0	£0	£0	£0	£-33,500	£0	£-3,500	£-3,500	£-3,500	£37,000
345	EMR - Election Expenses - CYF	£77,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
350	EMR - Bldings Replace / Refurb - CYF	£0	£0	£0	£77,000	£0	£0	£0	£0	£0	£0	£-77,000	£0	£-2,000	£-2,000	£-2,000	£79,000
351	EMR - Purchase of Community Asset	£0	£0	£0	£-190,000	£0	£1,424	£8,576	£180,000	£0	£0	£0	£0	£0	£0	£0	£0
352	EMR - Sale of Asset	£0	£0	£0	£0	£150	£0	£0	£-205,000	£14,850	£190,000	£0	£0	£0	£0	£0	£0
353	EMR - New Capital Receipt	£0	£0	£0	£0	£0	£0	£0	£-145,000	£0	£0	£0	£0	£0	£-145,000	£0	£145,000
355	EMR - Resurface Tennis Courts - CYF	£14,000	£0	£0	£14,000	£0	£0	£0	£0	£0	£0	£-14,000	£0	£-2,000	£-2,000	£-2,000	£16,000
360	EMR - Replace Bus Shelters - CYF	£10,000	£0	£0	£10,000	£0	£0	£0	£0	£0	£0	£-10,000	£0	£-2,000	£-2,000	£8,000	£12,000
370	EMR - CCTV (HR) - CYF	£5,000	£0	£0	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£0	£5,000	£5,000	£0
371	EMR - Planter - HCC Grant	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
372	EMR - BW to Bolley Brideway - CIL	£50,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£50,000	£50,000
373	EMR - Southern Footpath - CIL/WCIL/S106	£37,500	£0	£0	£250	£11,870	£0	£28,856	£-25,815	£0	£0	£0	£40,000	£-50,000	£5,161	£55,000	£32,339
374	EMR - Replace Skate Park (PP) - CIL/WCIL	£147,446	£0	£520	£680	£3,046	£284	£0	£4,500	£160,000	£0	£0	£0	£-45,000	£124,030	£150,000	£23,416
375	EMR - Floor Polisher (JH) -CYF	£1,500	£0	£0	£0	£0	£0	£0	£0	£1,500	£0	£0	£0	£0	£1,500	£1,500	£0
376	EMR - Solar Panels (JH) - CIL/WCIL	£59,750	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£99,750	£-40,000	£59,750	£60,000	£0
377	EMR - Extend Parking (PP) - CIL	£55,178	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£55,178	£55,178	£60,000	£0
378	EMR - Albany Road Play Park - S106/OSF	£59,401	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£78,198	£-18,797	£59,401	£59,401	£0
379	EMR - Building Maintenance - CYF	£11,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£11,000	£11,000
380	EMR - Name Sign (JH) - CYF	£5,000	£0	£0	£0	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£0	£0
385	EMR - Electricl Shutter Door (ES) - CYF	£2,000	£0	£0	£0	£0	£0	£0	£2,000	£0	£0	£0	£0	£0	£2,000	£0	£0
390	EMR - Stackable Chairs (JH) - CYF	£1,800	£0	£0	£0	£0	£0	£0	£1,800	£0	£0	£0	£0	£0	£1,800	£0	£0
391	EMR - WCC CIL Receipts 2019-20	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
392	EMR - WCC CIL Receipts 2020-21	£1,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,500
393	EMR - WCC CIL Receipts 2021-22	£22,011	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£22,011
394	EMR - WCC CIL Receipts 2022-23	£3,062	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,062
395	EMR - WCC CIL Receipts 2023-24	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
396	EMR - SDNP CIL Receipts 2021-22	£481	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
397	EMR - SDNP CIL Receipts 2022-23	£2,471	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,471
398	EMR - SDNP CIL Receipts 2023-24	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
399	EMR - WCC S106 Funding 2023-24	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
400	EMR - WCC CIL Funding 2023-24	£798,806	£10,256	£520	£930	£15,066	£24,145	£118,400	£159,185	£-335,200	£174,850	£0	£217,948	£-118,619	£267,481	£592,307	£531,325

Notes

Replace EMR's £20k - have historically come from general reserves - from 24/25 these will be budgeted for in the precept



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

3.10.23

Agenda Item – Capital Control Report – *for information only*

Capital Control Report 2023-2024 (Month 5).

Finance Manager
26.9.23

**Bishop's Waltham Parish Council
Capital Projects Control 2023-24 Budget
Month 4**

Committee	G L Code	Description	Month Budgeted	Capital Budget £'s	EMR Funding Budget £'s	Total Precept Approved £'s	Total Actual Spend £'s	Unactioned Approvals £'s	Comments
F & R Committee Income	1099	Income - Asset Disposals	October	0	0	0	0	0	
		Total Gross Committee Income		0	0	0	0	0	
	4350 4408	Minor Assets Office Equipment	October Apr/Sep/Jan	250 3,000	0 0	250 3,000	0 420	0 0	2 x New Office Phones
Expenditure		Committee Total Gross Committee Expenditure		3,250	0	3,250	420	0	
		Total Net Committee Expenditures		3,250	0	3,250	420	0	
	1099 1334 1334 1334 1341 1400	Income - Asset Disposals WCC CIL Funding 2023-24 WCC CIL Funding 2023-24 WCC CIL Funding 2023-24 WCC S106 Funding 2023-24 New Capital Receipt	- Mar Mar Mar Oct Nov	0 45,000 50,000 0 0 0	0 0 0 0 0 0	0 45,000 50,000 0 0 0	0 0 0 0 0 0	205,000 0 0 0 0 145,000	EMR 372 EMR 374 Replace Skate Park EMR 373 SF/C EMR 376 Solar Panels £40,000 EMR 373 SF/C £25,815 EMR 353 £145,000
H & G Committee Income		Total Gross Committee Income		95,000	0	95,000	0	350,000	
	4350 4357 4364 4365 4368 4371 4381 4386 4388 4390 4393 4398 4410 4419 4420 4432 4450 4484 4487 4500 4501 4505 4507	Minor Assets Name Sign (JH) Southern Footpath / Cycleway Replace Tractor Replace Topper/Mower Electric Shutter Door (ES) Replacement Pick-Up Truck Floor Polisher (JH) CCTV Hoe Road Replace Skatepark Solar Panels On Roof (JH) Resurface Play Areas Replace Play Area Equipment Purchase of Community Asset Costs - Purchase of Community Asset Montague rd Play Areas Extend Parking (PP) Stackable Chairs (JH) Building Maintenance Albany Road Play Park Resurface Gold Room Floor Costs-Sale of Community Asset Bin Store (JH)	October Nov Jun-Feb ? ? Nov ? Nov Nov May-Dec Feb October April Oct Aug-Sep Aug-Sep Mar Nov ? Feb ? Jul-Oct Sep	750 0 105,000 0 0 0 17,000 1,500 5,000 195,000 60,000 10,000 0 0 0 135,557 57,849 0 11,000 59,401 4,000 0 0	0 0 55,000 0 0 0 17,000 1,500 5,000 150,000 60,000 0 0 0 0 135,557 57,849 0 11,000 59,401 0 0 0	750 0 50,000 0 0 0 0 0 0 45,000 0 10,000 0 0 0 0 0 0 0 0 4,000 0 0 0	541 0 12,120 0 0 0 0 0 0 4,531 0 5,165 10,256 0 0 0 1,424 22,437 0 0 0 0 0 150 2,787	0 0 28,856 0 0 0 0 0 0 160,000 0 595 0 0 0 180,000 8,576 30,968 0 0 0 0 0 14,850 0	PAT Testing Machine/Goal Sockets EMR 380 £5000 EMR 373 £25,380 (+ £50,000 WCIL + £25,815 S106) EMR 330 £30,000 EMR 340 £30,000 EMR 385 £2,000 EMR 375 EMR 370 EMR 374 £142,915 (+£45,000 WCIL) EMR 376 £59,750 (+£40,000 WCIL) PP Resurfacing EMR 325 CA Roundabout EMR 351 £180,000 EMR 351 £10,000 EMR 315 £132,707 EMR 377 £55,176 EMR 390 £1,800 EMR 379 EMR 378 £59,401 (+ £18,797 WOSF) EPC Certificate - EMR 352 £14,850
	C & E Committee Income		Total Gross Committee Expenditures		662,057	552,307	109,750	59,411	473,845
		EMR Movements		0	0	0	(50,917)	(123,845)	
		Total Net Committee Expenditures		567,057	552,307	14,750	8,494	0	
Expenditure		Total Gross Committee Income		0	0	0	0	0	
	4350 4409 4416	Minor Assets PA System (Events) Thermal Imaging Camera	March June June	250 500 0	0 0 0	250 500 0	0 0 798	0 0 0	x 2

		Total Gross Committee Expenditures			
		750	0	750	798
		750	0	750	798
Total Net Committee Expenditures		750	0	750	0
P & H Committee Income	1302				
		500	0	500	0
	October				
Total Gross Committee Income		500	0	500	0
Expenditure					
4350	Minor Assets	250	0	250	0
4363	B W Railway Path	50,000	50,000	0	0
4375	Speed Indicator Device	2,500	0	2,500	0
4403	Street Furniture	1,000	0	1,000	0
4404	Stiles / Kissing Gates	1,000	0	1,000	0
4407	Replace Bus Shellers	10,000	10,000	0	0
		64,750	60,000	4,750	0
	0	0	0	0	0
Total Gross Committee Expenditures		64,750	60,000	4,750	0
EMR Movements					
Total Net Committee Expenditures		64,250	60,000	4,250	0
Total Parish Council					
		95,500	0	95,500	0
	350,000				
Total Gross Parish Council Income / Allocations		95,500	0	95,500	0
Total Gross Parish Council Expenditures		730,807	612,307	118,500	80,629
Total Gross EMR Movements		0	0	0	(50,917)
Total Net Parish Council Expenditures		635,307	612,307	23,000	9,712



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

3.10.23

Agenda Item – Reserves Policy – *for consideration and approval*

Updated Reserves Policy for consideration and approval.

Proposal:

To consider and approve the Reserves Policy.

Finance Manager
26.9.23



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Bishop's Waltham Parish Council Reserves Policy

1. Introduction

Bishop's Waltham Parish Council is required to maintain adequate Financial Reserves to meet the needs of its operations and to ensure financial security. The purpose of this policy is to set out how the Council will determine and review the level of reserves.

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2023 edition) advises:

"As with any financial entity, it is essential that authorities have sufficient reserves (General and Earmarked) to finance both its day-to-day operations and future plans."

Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specific minimum level of reserves which an authority should hold, and it is the responsibility of the Responsible Financial Officer (Finance Manager) to advise the Parish Council about the level of reserves and to ensure that there are procedures for their establishment and use.

Types of Reserves

Reserves can be categorised as general or earmarked.

Earmarked reserves can be held for several reasons:

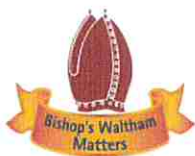
- Renewals – to enable services to plan and finance an effective programme of vehicle, equipment and infrastructure replacement and planned property maintenance. These reserves are a mechanism to smooth expenditure so that a sensible replacement programme can be achieved without the need to vary budgets.
- Carry forward of underspend - some services commit expenditure to projects but cannot spend the budget in year. Reserves are used as a mechanism to carry forward these resources.
- Insurance reserve – to enable the Council to meet the excesses of claims not covered by insurance.
- Other earmarked reserves may be set up from time to time to meet known or predicted liabilities.
- CIL monies will be held as earmarked reserves; any expenditure against these monies will be made in line with NALC briefing "A guide to the Community Infrastructure Levy (CIL) for Parish and Town Councils" 2019.

General Reserves are funds which do not have any restrictions as to their use. These reserves can be used to smooth the impact of uneven cash flows, offset the budget requirement if necessary or can be held in case of unexpected events or emergencies.

Earmarked Reserves

Earmarked reserves will be established on a "needs" basis, in line with anticipated requirements.

- Any decision to set up a reserve must be made by the Council.
- Expenditure from reserves can only be authorised by the Council.



Reserves should not be held to fund on-going expenditure. This would be unsustainable as, at some point, the reserves would be exhausted. To the extent that reserves are used to meet short term funding gaps, they must be replenished in the following year. However, earmarked reserves that have been used to meet a specific liability would not need to be replenished, having served the purpose for which they were originally established.

All Earmarked Reserves are recorded on a central schedule held by the Responsible Financial Officer (Finance Manager) which lists the various Earmarked Reserves and the purpose for which they are held.

Reviewing the Council's Financial Risk Assessment is part of the budgeting and year end accounting procedures and identifies planned and unplanned expenditure items and thereby indicates an appropriate level of Reserves.

General Reserves

The level of General Reserves is a matter of judgement and is guided by the Finance Policy and Resources Committee. This policy does not attempt to prescribe a blanket level. Approvals should be sought by the committee for reasonable business variations to the guidance.

However, the current level of General Reserves held by the council is targeted to be no more than 50% of the annual precept figure (£266,106.50) and the minimum reserves should cover at least three months wages (£76,308).

The primary means of building general reserves will be through an allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves that have been consumed in the previous year.

The Council must build and maintain sufficient working balances to cover the key risks it faces, as expressed in its financial risk assessment.

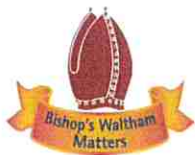
If in extreme circumstances General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Council would be able to draw down from its earmarked reserves to provide short term resources.

Even at times when extreme pressure is put on the Council's finances the Council must keep a minimum balance sufficient to pay three month's salaries to staff in General Reserves at all times.

The level of financial reserves held by the council will be agreed by the Parish Council during the discussions held regarding the setting of the budget for the next financial year.

The current level of general reserves to be held by the Council is three twelfths of the annual precepted figure, i.e., to fully cover three months' expenditure. The figure of three twelfths of the precept is to be held rather than three months' expenditure costs is suggested.

Additionally, any underspend from previous years will be retained as general reserves unless it has been intended for a nominated Council project, in which case it will be retained as Earmarked Reserves.



Policy in Practice

The Council will hold Reserves for these three main purposes: -

- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of the General Reserves
- A contingency to cushion the impact of unexpected events or emergencies – this also forms part of the General Reserves
- A means of building up funds (Earmarked Reserves), to meet known or predicted requirements.

Document History		
Status	Date	Version
Originally adopted	September 2023	1.0
Review Date	September 2024	
Next Review date	September 2025	
Review Date		
Next Review date		



Bishop's Waltham Parish Council

Finance, Policy and Resources Committee

3.10.23

Agenda Item – St Peter's Parochial Church Council Annual Request for Funding - for consideration

Regular grant applications are received by the Council from the St Peter's Parochial Church Council (PCC) regarding the churchyard maintenance. Whether an alternative means of contributing to this expense was discussed during the FP&R meeting held on 7th February 2023, with the Committee resolved the following:

FPR200/22	Annual Grant Requests– for consideration It was noted that some particular groups ask for the same grants annually and should these be set aside separately from the main grant funding pot budgeted within the Community and Environment Committee and moved to the General Council cost centre. This matter was duly deliberated. Resolved: To continue the current grant process and for the Community and Environment Committee to review the situation during budgeting time in September 2023. Proposed: Cllr Iro Seconded: Cllr Stallard All in favour
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Representatives of the Community and Environment Committee met with representatives of the PCC on Tuesday 7th June to discuss their most recent grant application. The PCC requested that further consideration be given to whether the Parish Council could be jointly responsible for the management of the churchyard, although the PCC would ideally like to retain overall control.

The Local Government Act 1972 s214 gives Parish Councils the power to contribute towards the maintenance of cemeteries. Whether a financial contribution should be made, outside of the grant scheme could be considered. It is also worth noting that the PCC have reminded the Council that they have the power to hand over responsibility for the churchyard to the Council should they wish, at which point the Council would become wholly responsible for the maintenance costs.

"The Local Government Act 1972 s215 sets out the duty to maintain a closed churchyard in the council's area if requested to do so by a parochial church council. Using this provision, the parish council must maintain a closed churchyard by keeping it in good order and its walls and fencing in good repair." (HALC's Key Topic Note – Providing Financial Assistance to a Church)

Parish Councils can the opt to pass on the maintenance responsibility to the district council, providing this is done within three months of assuming responsibility. (NALC Legal Topic Note LTN65 – Closed Churchyards and Disused Burial Grounds)

Consideration of this matter is timely given that work on the Council's 2024/5 budget is in progress. The Finance Manager has given consideration to this matter, and advises that should the Council opt to enter into an agreement with the PCC, the Council would require an agreement specifying the extent of their responsibility. For example, for responsibility to be limited to some/all of the cost of mowing and strimming of the churchyard, not for gravestones, walls, trees or insurance. The Parish Council would need to pay the contractor directly to ensure that stipulations set out in the Local Government Act 1972 are met.

Proposal: **Following the discussion with member of the PCC, the Committee are asked to consider the Parish Council's contribution to the upkeep of St Peter's churchyard.**

Administration Officer 28.09.23