



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 5th March 2024 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 6th February 2024
6. Actions arising from the minutes of the meeting of 6th February 2024 - *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 10 – *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. Internal Auditor Report – *for consideration*
11. Financial Regulations and Financial Risk Assessment – *for consideration*
12. Standing Orders – *for consideration*
13. Requests for future agenda items - *for information only*
14. Date of next meeting – 2nd April 2024
15. 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.
16. Debtors' List - *for consideration*
17. Facilities Review – *for consideration*
 - i) Update from the Executive Officer and Working Group
 - ii) Report from Cllr Jones and Cllr Williams on Well House



**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 5th March 2024 at 7pm**

18. Recommendations from Halls And Grounds Committee

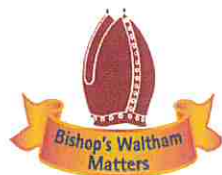
- i) Jubilee Hall Diamond Suite Lease Fee – Proposal from H&G - *for approval*
- ii) Guide Hut Lease Request – Recommendation from H&G – *for approval*
- iii) Quotations for Hoe Road Track Lighting Work – Recommendation from H&G - *for approval*
- iv) Bishop's Waltham Rotary's Family Fun Day, June 2024 – Draft Licence and Fee – *for consideration*
- v) Tractor Procurement Options – *for consideration*
- vi) Mower Procurement Options – *for consideration*

19. Mowing Licence – *for consideration*

20. Bishop's Waltham Cricket Club Lease – Draft – *for consideration*

21. Staffing Matters – Staffing Review Initial Update – *for information only*

E McKenzie
Clerk to the Committee
27th February 2024



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 6th February 2024 at 7pm.

Present:

Cllr Iro	Chairman
Cllr Jelf	Co-opted Member
Cllr Jones	Vice Chairman
Cllr Marsh	
Cllr Nicholson	
Cllr Pavey	
Cllr Stallard	

In attendance:

Mrs H Fisher	Finance Manager
Mrs C Wilkinson	Administration Officer

Members of the public: 1

- FPR189/23 To receive and accept apologies for non-attendance.**
Cllr Williams – work commitments.
Under Standing Order 4dv Cllr Jelf had volunteered to be a substitute for the committee on this occasion.
Resolved: To accept apologies for non-attendance and co-opt Cllr Jelf as a substitute member of Committee for the evening.
Proposed: Cllr Marsh
Seconded: Cllr Jones
All in favour
- FPR190/23 To receive and accept declarations of disclosable pecuniary interests relating to items on this agenda**
None relating to the business of the meeting.
- FPR191/23 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.
- FPR192/23 Public Session**
One member of the public was present but only wished to observe proceedings.
- FPR193/23 To approve the minutes from the meeting of the Finance, Policy and Resources Committee – 9th January 2024**
Resolved: to approve minutes of the Finance, Policy and Resources Committee – 9th January 2024
Proposed: Cllr Marsh
Seconded: Cllr Jones
All in favour who were present at the meeting of 9th January 2024
- FPR194/23 Actions arising from the meeting of the Finance, Policy and Resources Committee – 9th January 2024**
It was stated that the car park machines were more reliable recently and the action was now complete and passed to the Halls and Grounds Committee for further monitoring. A 'check and challenge' was in progress – submitted in June 2023, chased in November 2023 – to see whether business rates can be reduced. It should be noted that cases can take up to 18 months to complete.
Letter to St Peter's Church noted as operational action to be completed.

- FPR195/23 Report from Finance Manager**
Noted.
The Vice Chairman had raised a query on the Public Works Loan Board process and the Finance Manager explained with a clear reply.
- FPR196/23 Finance matters:**
i) **Payments Schedule**
Resolved: to approve the payments tabled to a value of £94,725.28.
Proposed: Cllr Iro
Seconded: Cllr Nicholson
All in favour
- ii) **Bank Account Reconciliation Month 9**
Resolved: to note the review of the Bank Account Reconciliations Month 9 by the Chairman.
Proposed: Cllr Marsh
Seconded: Cllr Iro
All in favour
- iii) **Parish Council Balance Sheet**
Resolved: to note the Parish Council Balance Sheet
Proposed: Cllr Jones
Seconded: Cllr Iro
All in favour
- iv) **Income and Expenditure Forecast**
Resolved: to note the Income and Expenditure Forecast
Proposed: Cllr Marsh
Seconded: Cllr Nicholson
All in favour
- v) **Ear Marked Reserves**
Noted.
- FPR197/23 Capital Control Report**
Noted.
- FPR198/23 Reinvestment of Funds**
Resolved: To approve the reinvestment of £417,361.80 with Arbuthnot Latham for 3 months at 4.8%
Proposed: Cllr Pavey
Seconded: Cllr Jones
All in favour **ACTION: Finance Manager**
- FPR199/23 Barclays to Unity Bank Switch**
Resolved: To ratify the approval of the transfer of the balance of the two Barclays saving accounts to the two Unity Trust savings accounts.
Proposed: Cllr Jones
Seconded: Cllr Nicholson
All in favour **ACTION: Finance Manager**
- FPR200/23 Quarterly Budget Review**
Resolved: To acknowledge receipt of the Quarterly Budget Review as tabled
Proposed: Cllr Jelf
Seconded: Cllr Pavey
All in favour

- FPR201/23** **Halls and Grounds Hire Rates (Product Fee Increases) 2024/5**
Resolved: To approve the Halls and Grounds Hire Rates for 2024/25 as tabled.
Proposed: Cllr Nicholson
Seconded: Cllr Jelf
All in favour **ACTION:** Finance Manager
- FPR202/23** **'Go Greener Faster' Grant Application**
Resolved: To ratify the Halls and Ground's resolution to submit an application to the 'Go Greener Faster' grant scheme for the installation of electrical vehicle charging infrastructure at both the Jubilee Hall site and Hoe Road Recreation Ground. To additionally include, if possible, the installation of an external plug at Hoe Road Recreation Ground.
Proposed: Cllr Stallard
Seconded: Cllr Pavey
All in favour
- FPR203/23** **Requests for future agenda items**
Financial Regulations, Financial Risk Assessment and Standing Orders review
Internal Auditor Report (from visit of 19.2.24) if available
CIL Applications and Allocations – review and planning ahead
Councillors' Allowances
Staffing Review Report
Appraisal Process for 2024
- FPR204/23** **Date of next meeting – Tuesday 5th March 2024**
Noted.
- FPR205/23** **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.

The member of the public in attendance left the meeting at this point.
- FPR206/23** **Debtors List**
Noted.
- FPR207/23** **Facilities Review – Update**
The Committee received the updates as tabled.
St John Ambulance Hall
The Committee requested further, regular chases of solicitor to emphasise desire for closure of this purchase by the end of the month.
Well House
It was felt that further analysis on possible business options could be undertaken. Cllr Jones to continue this investigation.
Resolved: To obtain additional valuations for the Well House property (to include a commercial agent) and to report back with a business analysis.
Proposed: Cllr Jones
Seconded: Cllr Jelf
All in favour **ACTION:** Cllr Jones
- FPR208/23** **Recommendations from Halls And Grounds Committee**
i) Albany Road Play Area Tenders – *for consideration*
ii) Skatepark Contractor – Supplier and Project Cost – *for ratification*
iii) Draft Licence and Fee for FOBS Firework Event at Hoe Road Recreation Ground November 2024 – *for consideration*
iv) Request from Resident to Lease Land at Montague Road

i) Albany Road Play Area Tenders

Resolved: To further recommend the appointment of HAGS to provide the new play area to be located on the Parish Council's land at Albany Road at the price of £65,000.00 excluding VAT and refer to Full Council for approval

Proposed: Cllr Jones

Seconded: Cllr Nicholson

All in favour

ACTION: Executive Officer

ii) Skatepark Contractor – Supplier and Project Cost

Resolved: To ratify the appointment of Gravity Skateparks to provide the new skatepark facility at Priory Park at the price of £163,145.00 excluding VAT.

Proposed: Cllr Jelf

Seconded: Cllr Jones

All in favour

ACTION: Executive Officer

iii) Draft Licence and Fee for FOBS Firework Event at Hoe Road Recreation Ground on 2nd November 2024

Resolved: To approve the draft licence and fee of £177 including VAT (with an additional administration fee and cleaning charge (as necessary) to be invoiced, for the hire by FOBS for a Firework Event at Hoe Road Recreation Ground on Saturday 2nd November 2024.

Proposed: Cllr Iro

Seconded: Cllr Jones

All in favour

iv) Request from Resident to Lease Land at Montague Road

The Committee duly considered this request. The maintenance of hedges and complexity of the sloped site was noted. It was deliberated that other properties and pieces of land would be affected if one specific area was leased to one named resident. A valuation of the land was considered and any legal costs arising, if the land was to be sold, would pass to the purchaser. It was concluded that other local residents would need to be consulted about this matter to be transparent to all.

Resolved: To consult with local residents about the request received before deciding on next steps and to refer back to the Halls and Grounds Committee to evaluate results for consultation.

Proposed: Cllr Iro

Seconded: Cllr Jones

All in favour

ACTION: Halls and Grounds Committee

There being no further business the meeting ended at 8.44pm.

Bishops Waltham Parish Council
Finance, Policy and Resources Committee
Actions Arising from the Committee Meeting 6.2.24

Minute Number	Subject	Action	Date for completion	Action by	Notes
FPR56/22, FPR240/22, FPR174/23, FPR194/23	Car Park Machines	To review the JH car park machines if fit for purpose/within warranty	Complete	HM/SAA	Refer to H&G. Action April 2023 required. Machines functioning more reliably. H&G to monitor.
FPR87/22, FPR108/22, FPR127/22, FPR154/22, FPR180/22, FPR208/22, FPR209/22, FPR259/22, FPR260/22, FPR115/23, FPR143/23, FPR167/23, FPR207/23	Possible Purchase of Community Asset	vi) To continue actions of working group in negotiations and contact xvi) undertake survey of possible asset xvii) To respond regarding coverage	vi) Jan 23 xvi) Complete xvii) Complete	EO (and working group - DI, 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.
FPR256/22	Leases update	To check leases for third party claim guidance	Jul-23	EO/FM	
FPR274/22, FPR104/23, FPR179/23	Land Disposal Policy	i) To set up meeting of working group ii) To publish adopted policy	i) Complete ii) Feb 24	EO/MP/KJ	Meeting held. Agenda Item Jan 24.
FPR096/23, FPR186/23	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). Agenda Item Jan 24 and March 24
FPR117/23, FPR174/23, FPR188/23	Staffing Review	To liaise with HALC about review	Oct-23	EO	In progress. Meetings held 24.1.24. Report received. 23.2.24. SSC meeting 5.3.24
FPR129/23, FPR174/23	Advertising on bus shelters	To investigate options	Feb-24	P&H	Referred to P&H Committee
FPR135/23, FPR194/23	St Peter's Churchyard Funding	To write to PPC	Nov-23	EO	PC requested a meeting with group (14.11.23)
FPR143/23	St John Ambulance Hall	i) To authorise Finance Manager permission to transfer monies with delegated authority to members of FP&R Committee as working group	Nov-23	FM / FP&R / EO	PC approved 14.11.23
FPR161/23, FPR174/23	Policies	i) To confirm policies approved ii) To update policies as suggested iii) To liaise with H&S consultant	Dec-23	EO (RS)	In progress. Updates received from H&S consultant Jan 24 for future agenda item.
FPR188/23	Projects Manager's Role	To discuss extension of role with Projects Manager	Feb-24	EO/Staffing Sub C	
FPR198/23	Reinvestment of Funds	To reinvest funds as tabled	Complete	FM	
FPR199/23	Banking Switch	To switch banks as tabled	Feb-24	FM	In progress.
FPR201/23	H&G Hire Rates 2024/25	To ensure rates are publicised and actioned for April 2024	Apr-24	FM / Halls Team	To ensure Halls and Grounds Hirers are aware in advance
FPR207/23	Well House	i) to obtain further valuations to undertake business analysis ii)	Mar-24	KJ	
FPR208/23	Albany Road Play Area	To refer to PC for approval	Complete	EO	PC approved 13.2.24
FPR208/23	Skate Park Contractor	To refer to PC for approval	Complete	EO	PC approved 13.2.24
FPR208/23	Land at Montague Road	To consult with local residents	Apr-24	EO/AO	In liaison with H&G

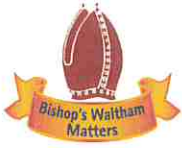


Bishop's Waltham Parish Council
Finance, Policy & Resources Committee

5.3.24

Agenda Item – Report from Finance Manager - *for information only*

Not available this month.



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

5.3.24

Agenda Item – Finance Matters – *for consideration*

Finance matters:

- i. Payments Schedule – *to approve payments*
- ii. Bank Account Reconciliations Month 10 – *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 28.2.24

i) Payments Schedule

– to approve payments

*Due to staff leave, payments are pending.
Delegated authority needed to process these
between committee meetings.*

- ii) Bank Account Reconciliations Month 10
 - to note the review by the Chairman.

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 1 - Barclays e-Payments 80686727

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclays Current Bank A/c	31/01/2024		21,220.29
			<u>21,220.29</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			21,220.29
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			21,220.29
		Balance per Cash Book is :-	21,220.29
		Difference is :-	0.00

Signatory 1:

Name JUDY MARSH Signed Judy Marsh Date 23rd Feb 2024

Signatory 2:

Name Signed Date

Bank Reconciliation Statement as at 30/01/2024
for Cashbook 2 - Barclays Saver 63966682

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclays Active Saver A/c	30/01/2024		465,505.02
			465,505.02
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			465,505.02
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			465,505.02
		Balance per Cash Book is :-	465,505.02
		Difference is :-	0.00

Signatory 1:

Name JUDY MARSH Signed Judy Marsh Date 23rd Feb 2024

Signatory 2:

Name Signed Date

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 3 - Barclays Premium 40378860

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclays Tracker A/c	31/01/2024		109,715.26
			<u>109,715.26</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			109,715.26
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			109,715.26
		Balance per Cash Book is :-	109,715.26
		Difference is :-	0.00

Signatory 1:

Name JUDY MARSH Signed Judy Marsh Date 23rd Feb 2024

Signatory 2:

Name Signed Date

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 6 - Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	31/01/2024		22.08
			22.08
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	0.00
			22.08
<u>Unpresented Receipts (Plus)</u>			
		0.00	0.00
			22.08
		Balance per Cash Book is :-	22.08
		Difference is :-	0.00

Signatory 1:

Name JUDY MARSH Signed Judy Marsh Date 23rd Feb 2024

Signatory 2:

Name Signed Date

Payments for Month 10

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
04/01/2024	T Veck	347	22.05		0.62	4025	100	21.43	GS Refreshments
Total Payments for Month			22.05	0.00	0.62			21.43	
Balance Carried Fwd			22.08						
Cashbook Totals			44.13	0.00	0.62			43.51	



J. Masl
23-02-24

Receipts for Month 10				Nominal Ledger Analysis			
<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>
Balance Brought Fwd :		44.13					44.13
Banked:		0.00					
			0.00				0.00
Total Receipts for Month		0.00	0.00	0.00			0.00
Cashbook Totals		44.13	0.00	0.00			44.13

J. Marsh
23-02-24

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 9 - Barclaycard Commercial

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclaycard Commercial	31/01/2024		0.00
			0.00
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	0.00
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	0.00
			0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

Name JUDY MARSH Signed Judy Marsh Date 23rd Feb 2024

Signatory 2:

Name Signed Date

Date: 09/02/2024

Bishop's Waltham Parish Council

Page 1

Time: 09:24

Bank Reconciliation Statement as at 31/01/2024
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	31/01/2024		412,265.52
			412,265.52
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			412,265.52
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			412,265.52
		Balance per Cash Book is :-	412,265.52
		Difference is :-	0.00

Signatory 1:

Name JUDY MARSH Signed Judy Marsh Date 23rd Feb 2024

Signatory 2:

Name Signed Date

Date: 09/02/2024

Bishop's Waltham Parish Council

Page 1

Time: 11:04

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 11 - Unity Current 20496238

User: HLF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Current 20496238	31/01/2024		1,514.32
			<u>1,514.32</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,514.32
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,514.32
		Balance per Cash Book is :-	1,514.32
		Difference is :-	0.00

Signatory 1:

Name JUDY MARSH Signed Judy Marsh Date 23rd Feb 2024

Signatory 2:

Name Signed Date

iii) Parish Council Balance Sheet

– *to note current position.*

Detailed Balance Sheet - Excluding Stock Movement

Month 10 Date 29/02/2024

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<u>Current Assets</u>			
100	Debtors	2,347	
105	VAT Control Account	8,028	
200	Barclays Business Current Bank	21,220	
205	Barclays Active Saver A/c	465,505	
210	Barclays Business Premium A/c	109,715	
219	A&L 3m Fixed Term Deposit A/c	412,266	
221	Unity Current 20496238	1,514	
250	Petty Cash	22	
Total Current Assets		1,020,617	
<u>Current Liabilities</u>			
500	Creditors	44,014	
565	Holding Deposits	2,886	
Total Current Liabilities		46,901	
Net Current Assets			973,716
Total Assets less Current Liabilities			973,716
<u>Represented by :-</u>			
300	Current Year Fund	13,244	
310	General Reserves	308,068	
315	Montague Rd Play - S106/CIL	548	
325	Play Area Equip Maint - CYF	744	
330	Replace Tractor - CYF	33,500	
335	Replace Transit Van - CYF	5,000	
340	Replace Topper / Mower - CYF	33,500	
350	Bldings Replace / Refurb - CYF	77,000	
351	Purchase of Community Asset	143,911	
355	Tennis Court Maintenance - CYF	14,000	
360	Replace Bus Shelters - CYF	10,000	
370	CCTV Hoe Rd - CYF	5,000	
373	South F'path -CIL/WCIL/S106	(9,063)	
374	Replace Skate Park - CIL/WCIL	117,583	
375	Floor Polisher - CYF	1,500	
376	Solar Panels JH - CIL/WCIL	59,750	
377	Extend Parking PP - CIL	54,678	
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	
393	WCC CIL Receipts 2021-22	5,011	
394	WCC CIL Receipts 2022-23	3,062	
395	WCC CIL Receipts 2023-24	12,867	
396	SDNP CIL Receipts 2021-22	481	
397	SDNP CIL Receipts 2022-23	2,471	
398	SDNP CIL Receipts 2023-24	1,660	
Total Equity			973,716

iii) Income and Expenditure Forecast

– *to note current position.*

Income & Expenditure Report
2023-24

Total Parish Council

Description	1 April	2 May	3 June	4 July	5 August	6 September	7 October	8 November	9 December	10 January	11 February	12 March	Actual Total Year	Budget Total Year	Variance	% Change	Material Variance Reason (over 25% or £2000)
Finance, Policy and Resources Committee																	
Total Income	£937	£2	£3,301	£4,574	£1,776	£3,459	£5,537	£1,564	£3,634	£1,008	£5,099	£3,003	£34,894	£5,926	£28,968	489%	Bank Interest and Staff Hire
Total Expenditure	£37,216	£32,979	£34,243	£32,747	£26,207	£26,794	£22,187	£61,189	£27,938	£35,213	£25,373	£37,014	£402,080	£371,013	£31,067	8%	Staff costs/redundancy not budgeted/Increased IT charges
Total Net Revenue Expenditure	£36,279	£32,977	£30,942	£28,173	£24,431	£23,335	£16,650	£59,605	£24,304	£34,205	£22,274	£34,011	£367,186	£365,087	£2,099	1%	As above
Total Capital Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Capital Expenditure	£250	£170	£0	£0	£0	£0	£0	£0	£0	£125	£0	£2,705	£3,250	£3,250	£0	0%	
Total Net Capital Expenditure	£250	£170	£0	£0	£0	£0	£0	£0	£0	£125	£0	£2,705	£3,250	£3,250	£0	0%	
Total Net Committee Expenditure	£36,529	£33,147	£30,942	£28,173	£24,431	£23,335	£16,650	£59,605	£24,304	£34,330	£22,274	£36,716	£370,436	£368,337	£2,099	1%	As detailed above
Halls and Grounds Committee																	
Total Income	£14,642	£86	£5,913	£7,602	£6,730	£8,069	£9,558	£9,645	£5,017	£10,368	£5,112	£5,032	£89,774	£90,352	£578	1%	
Total Expenditure	£7,997	£7,462	£15,915	£6,288	£14,354	£8,258	£12,671	£4,097	£9,015	£23,062	£16,457	£9,634	£135,210	£157,178	£21,968	14%	Reduced Gas/Electricity due to meters fitted
Total Net Revenue Expenditure	£6,645	£7,376	£10,002	£1,314	£7,624	£189	£3,113	£5,548	£3,998	£12,694	£10,345	£3,602	£45,436	£66,826	£21,390	32%	As above
Total Capital Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£161,118	£95,000	£66,118	70%	Awarded WCC CIL Funding in financial year
Total Capital Expenditure	£10,555	£520	£6,337	£15,066	£26,932	£82,110	£29,472	£3,450	£55,615	£23,292	£216,267	£186,823	£636,439	£662,057	£25,618	1%	Additional CIL spending/Purchase of Community Asset
Total Net Capital Expenditure	£10,555	£520	£6,337	£15,066	£26,932	£82,110	£29,472	£3,450	£55,615	£23,292	£216,267	£186,823	£636,439	£662,057	£25,618	13%	As above
Total Net Committee Expenditure	£3,910	£7,896	£16,339	£13,752	£34,556	£82,299	£32,585	£52,098	£14,310	£35,986	£186,612	£164,810	£540,757	£633,883	£93,126	15%	As detailed above
Community & Environment Committee																	
Total Income	£0	£94	£42	£63	£0	£-42	£0	£0	£0	£40	£0	£0	£197	£0	£197	Unbudgeted	
Total Expenditure	£2,398	£2,694	£5,248	£2,313	£1,167	£520	£496	£3,127	£93	£220	£2,135	£922	£21,333	£19,830	£1,503	8%	KingC overspent/T Box unbudgeted/Environ Grant Expenditure
Total Net Revenue Expenditure	£2,398	£2,600	£5,206	£2,250	£1,167	£562	£496	£3,127	£93	£180	£2,135	£922	£21,136	£19,830	£1,306	7%	As above
Total Capital Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Capital Expenditure	£0	£0	£480	£0	£317	£0	£0	£241	£0	£0	£0	£250	£1,288	£750	£538	72%	2 x Thermal imaging camera (grant in general reserves)
Total Net Capital Expenditure	£0	£0	£480	£0	£317	£0	£0	£241	£0	£0	£0	£250	£1,288	£750	£538	72%	As above
Total Net Committee Expenditure	£2,398	£2,600	£5,686	£2,250	£1,484	£562	£496	£3,368	£93	£180	£2,135	£1,172	£22,424	£20,580	£1,844	9%	As detailed above
Planning & Highways Committee																	
Total Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£5,250	£5,250	£-5,250	100%	Hire Fees moved to FP&R/100
Total Expenditure	£233	£138	£520	£1,543	£2,376	£963	£1,180	£33	£544	£1,195	£0	£1,446	£10,171	£8,000	£2,171	27%	Lengthsmans Vehicle
Total Net Revenue Expenditure	£233	£138	£520	£1,543	£2,376	£963	£1,180	£33	£544	£1,195	£0	£1,446	£10,171	£2,750	£7,421	270%	As above
Total Capital Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,250	£0	£600	£500	£500	£1,350	270%	
Total Capital Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£10,750	£64,750	£54,000	£54,000	83%	BW to Botley Bridleway/Replace Bus Shelters not expected
Total Net Capital Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£-1,250	£0	£10,150	£8,900	£64,250	£55,350	86%	As above
Total Net Committee Expenditure	£233	£138	£520	£1,543	£2,376	£963	£1,180	£33	£544	£-55	£0	£11,596	£19,071	£67,000	£47,929	72%	As detailed above
Joint Managed Services																	
Total Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Expenditure	£0	£0	£0	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£15,000	£-10,000	67%	Requested funding less than expected
Total Net Revenue Expenditure	£0	£0	£0	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£15,000	£-10,000	67%	As above
Total Capital Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Capital Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Net Capital Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Net Committee Expenditure	£0	£0	£0	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£15,000	£-10,000	67%	As detailed above
CIL, Contingencies & Precept Funding																	
Total Income	£266,768	£0	£0	£0	£0	£266,107	£0	£0	£0	£0	£0	£0	£532,874	£532,213	£661	0%	
Total Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£19,720	£19,720	£-19,720	100%	General reserves
Total Net Revenue Expenditure	£266,768	£0	£0	£0	£0	£-266,107	£0	£0	£0	£0	£0	£0	£-532,874	£512,493	£-20,381	4%	As above
Total Capital Income	£0	£0	£0	£0	£0	£0	£1,660	£12,867	£0	£0	£0	£65,472	£79,999	£0	£79,999	Unbudgeted	
Total Capital Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Net Capital Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Net Committee Expenditure	£266,768	£0	£0	£0	£0	£-266,107	£1,660	£12,867	£0	£0	£0	£65,472	£79,999	£-512,493	£-100,360	20%	As detailed above

Total Net Committee Expenditures

Total Income	£282,346	£182	£9,256	£12,238	£8,505	£277,591	£16,753	£74,074	£53,954	£12,666	£52,211	£100,922	£900,699	£729,241	£171,458	24% As detailed above 6% As detailed above 42% As detailed above
Total Expenditure	£58,649	£43,961	£62,738	£57,960	£71,287	£118,644	£74,294	£68,826	£93,201	£83,107	£263,232	£249,544	£1,245,443	£1,321,548	£-76,105	
Total Net Expenditure	-£223,697	£43,779	£53,482	£45,722	£62,781	-£158,947	£57,541	-£5,248	£39,248	£70,441	£211,021	£148,622	£344,745	£592,307	£-247,563	
EMR Movements	£10,256	£520	£930	£15,086	£24,145	£81,744	£27,812	-£59,521	£8,660	£23,292	£176,267	-£11,222	£297,949	£592,307	£0	CYF-TNE GRF+EMR GRF+CYF
Total Revenue Expenditure	-£233,953	£43,259	£52,552	£30,656	£38,636	-£240,691	£29,729	£54,273	£30,588	£47,149	£34,754	£159,844	£46,796			
Current Year Fund	£223,697	£179,918	£126,435	£80,713	£17,932	£176,879	£119,339	£124,586	£85,339	£14,898	-£196,123	-£344,745				
General Reserves	£171,921	£172,441	£173,371	£188,437	£212,582	£284,326	£322,138	£282,617	£271,277	£294,569	£470,836	£459,614				
General Reserves Position	395,618	352,359	299,806	269,150	230,514	471,205	441,477	387,203	356,616	309,467	274,713	114,869				
Months	9	8	7	6	5	11	10	9	8	7	6	3				

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 Total Year	Budget Total Year	Closing Balance
315 EMR - Montague Road Play - S106/CIL	£132,707	£0	£0	£0	£0	£22,437	£80,740	£525	£2,396	£25,660	£458	£0	£0	£132,216	£135,557	£491 Add £3,797 WCC-OSF 24/25
316 EMR - Albany Road SINC Maint - S106	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£55,472
320 EMR - Replace Pick Ups - CYF	£17,000	£0	£0	£17,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£17,000	£17,000	£0
325 EMR - Replace Play Area Equipment - CYF	£11,000	£10,256	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
330 EMR - Replace Tractor - CYF	£33,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,744
335 EMR - Replace Transit Van - CYF	£5,000	£0	£0	£33,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,744
340 EMR - Replace Topper / Mower - CYF	£33,500	£0	£0	£5,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£33,500
341 EMR - Replace IT Equipment - CYF	£0	£0	£0	£33,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£33,500
345 EMR - Election Expenses - CYF	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
350 EMR - Buildings Replace / Returb - CYF	£77,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,580
351 EMR - Purchase of Community Asset	£0	£0	£0	£77,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
352 EMR - Sale of Asset	£0	£0	£0	£190,000	£0	£1,424	£0	£750	£40,000	£0	£3,916	£143,910	£0	£0	£0	£81,000 Feb - Designs
353 EMR - New Capital Receipt	£0	£0	£0	£0	£150	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
355 EMR - Resurface Tennis Courts - CYF	£14,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
360 EMR - Replace Bus Shelters - CYF	£10,000	£0	£0	£14,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
370 EMR - CCTV (HR) - CYF	£5,000	£0	£0	£10,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£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 Boley Bridleway - CIL	£50,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
373 EMR - Southern Footpath - CIL/WCIL/S106	£37,500	£0	£0	£250	£11,870	£0	£671	£28,197	£49,050	£22,500	£19,068	£13,057	£0	£50,000	£50,000	£16,752 Nov £50,000 WCIL / Mar 25 815 S106
374 EMR - Replace Skate Park (PP) - CIL/WCIL	£147,446	£0	£520	£680	£3,046	£284	£333	£0	£0	£25,000	£0	£0	£0	£20,748	£55,000	£7,438 Jan £45,000 WCIL
375 EMR - Floor Polisher - CYF	£1,500	£0	£0	£0	£0	£0	£0	£0	£0	£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	£0	£0	£0	£0	£0
377 EMR - Extend Parking (PP) - CIL	£55,178	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
378 EMR - Albany Road Play Park - S106/OSF	£59,401	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
379 EMR - Building Maintenance - CYF	£11,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
380 EMR - Name Sign (JH) - CYF	£5,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
385 EMR - Electric Shutter Door (ES) - CYF	£2,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
390 EMR - Stackable Chairs (JH) - CYF	£1,800	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
391 EMR - WCC CIL Receipts 2019-20	£1,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
392 EMR - WCC CIL Receipts 2020-21	£22,011	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
393 EMR - WCC CIL Receipts 2021-22	£3,062	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
394 EMR - WCC CIL Receipts 2022-23	£481	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
395 EMR - WCC CIL Receipts 2023-24	£1,810	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
396 EMR - SDNP CIL Receipts 2021-22	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
397 EMR - SDNP CIL Receipts 2022-23	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
398 EMR - SDNP CIL Receipts 2023-24	£798,146	£9,595	£520	£930	£15,066	£24,145	£81,744	£27,812	£59,521	£8,660	£23,292	£176,267	£11,222	£297,288	£592,307	£500,856

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

5.3.24

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

Capital Control Report 2023-2024 (Month 9).

Due to staff leave, the report is the same as last month so for reference purposes only.

Executive Officer
28.2.24

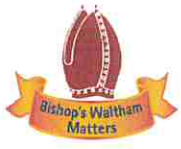
Bishop's Waltham Parish Council
Capital Projects Control 2023-24 Budget
Month 9

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,P&R Committee	1099	Income - Asset Disposals	Not expected	0	0	0	0	0	
		Total Gross Committee Income		0	0	0	0	0	
		Minor Assets	Not expected	250	0	250	0	0	
Expenditure	4408	Office Equipment	Apr/May/Mar	3,000	0	3,000	420	2,580	2 x New Office Phones
		Total Gross Committee Expenditures		3,250	0	3,250	420	2,580	
		EMR Movements		0	0	0	0	0	
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H&G Committee	Income	Total Net Committee Expenditures		3,250	0	3,250	420	2,580	
		Income - Asset Disposals	Dec/Jan	0	0	0	303	0	EMR 352 Well House
		WCC CIL Funding 2023-24	March	45,000	0	45,000	45,000	0	EMR 374 Replace Skate Park
		WCC CIL Funding 2023-24	March	50,000	0	50,000	50,000	0	EMR 373 SFC
		WCC CIL Funding 2023-24	24/25	0	0	0	0	0	EMR 376 Solar Panels £40,000
		WCC CIL Funding 2023-24	January	0	0	0	0	40,000	EMR 351 Purchase of Community Asset
		WCC S106 Funding 2023-24	November	0	0	0	0	25,815	EMR 373 SFC
		New Capital Receipt	November	0	0	0	0	0	EMR 353 (Well House) £335,000
		Total Gross Committee Income		95,000	0	95,000	95,303	65,815	
		Minor Assets	Apr/Jun/Sep	750	0	750	1,011	0	PAT Testing Machine/Goal Sockets/Teak Bench/Plaque
		Name Sign (JH)	February	0	0	0	0	5,000	EMR 380
		Southern Footpath / Cycleway	Jun-Feb	105,000	55,000	50,000	41,938	54,625	EMR 373
Expenditure	4350	Replace Tractor	24/25	0	0	0	0	0	EMR 330 (£33,500)
		Replace Topper/Mower	24/25	0	0	0	0	0	EMR 340 (£33,500)
		Electric Shutter Door (ES)	February	0	0	0	0	2,000	EMR 385
		Replacement Pick-Up Truck	Not expected	17,000	17,000	0	0	0	EMR 320
		Floor Polisher (JH)	February	1,500	1,500	0	0	1,500	EMR 375
		CCTV Hoe Road	February	5,000	5,000	0	0	5,000	EMR 370
		Replace Skatepark	May-Mar	195,000	150,000	45,000	57,863	110,145	EMR 374
		Solar Panels On Roof (JH)	24/25	60,000	60,000	0	0	0	EMR 376
		Resurface Play Areas	June	10,000	0	10,000	5,165	0	PP Resurfacing
		Replace Play Area Equipment	April	0	0	0	10,256	0	EMR 325 CA Roundabout
		Resurface Tennis Courts	February	0	0	0	0	0	EMR 351
		Purchase of Community Asset	January	0	0	0	0	180,000	EMR 351
		Costs - Purchase of Community Asset	Oct-Jan	0	0	0	2,174	8,576	EMR 315
		Montague rd Play Areas	Sep-Jan	135,557	135,557	0	106,758	0	EMR 377
		Extend Parking (PP)	24/25	57,849	57,849	0	0	0	EMR 390
		Stackable Chairs (JH)	February	0	0	0	0	1,800	EMR 379
		Building Maintenance	24/25	11,000	11,000	0	0	0	EMR 378 (+ £18,797 WCC-OSF)
		Albany Road Play Park	24/25	59,401	59,401	0	0	0	EMR 353 (Well House) £15,000
		Resurface Gold Room Floor	January	4,000	0	4,000	1,955	0	
		Costs-Sale of Community Asset	Not expected	0	0	0	150	0	
Bin Store (JH)	August	0	0	0	2,787	0			
Total Gross Committee Expenditures		662,057	552,307	109,750	230,057	368,646			
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C & E Committee	Income	EMR Movements		0	0	0	124,139	302,831	
		Total Net Committee Expenditures		567,057	552,307	14,750	10,615	0	
		Total Gross Committee Income		0	0	0	0	0	
Expenditure	4350	Minor Assets	Not expected	250	0	250	0	0	
		PA System (Events)	November	500	0	500	241	0	
		Thermal Imaging Camera	Jun/Aug	0	0	0	798	0	x 2

		Total Gross Committee Expenditures				
P & H Committee Income	1302	EMR Movements				
		Total Net Committee Expenditures				
		750	0	750	1,039	0
		0	0	0	0	0
		750	0	750	1,039	0
Expenditure	1302	Grant – Stiles / Kissing Gates				
		Total Gross Committee Income				
		500	0	500	0	0
		500	0	500	0	0
		Minor Assets				
		250	0	250	0	0
		50,000	50,000	0	0	0
		2,500	0	2,500	0	0
		1,000	0	1,000	0	0
		1,000	0	1,000	0	0
Expenditure	4350 4363 4375 4403 4404 4407	Stiles / Kissing Gates				
		10,000	10,000	0	0	0
		10,000	0	0	0	0
		64,750	60,000	4,750	0	0
		Total Gross Committee Expenditures				
		0	0	0	0	0
		64,250	60,000	4,250	0	0
		EMR Movements				
		Total Net Committee Expenditures				
		95,500	95,500	95,500	95,303	65,815
Total Parish Council		730,807	612,307	118,500	231,516	371,226
		Total EMR Movements				
		0	0	0	124,139	302,831
		635,307	516,807	23,000	12,074	2,580
		Total Net Parish Council Expenditures				
		Total Parish Council				

EMR 360 £10,000

EMR 360 £10,000



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

5.3.24

Agenda Item – Internal Auditor's Report – for consideration

The second visit of the Council's internal auditor, April Skies Accounting, took place on 19th February 2024.

The second of three reports due this year, is attached for noting.

Proposal

To consider the report attached and recommendations for action.

Executive Officer
28.2.24

Emma McKenzie
Bishop's Waltham Parish Council

19 February 2024

Dear Emma

Bishop's Waltham Parish Council – 2nd Interim Internal Audit 2023-24

Following the second interim audit completed on 19 February, I attach my report for consideration by the Council. This was the second of three audits I intend to carry out to support my opinion on the 23-24 Annual Governance and Accountability Return (AGAR). I covered the following at this visit:

- Testing of income and expenditure quarter 3 of financial year
- Budget setting 24-25
- Salaries and Wages

I am pleased to report that overall Council has successfully maintained a robust system of financial control. Recommendations for improvement are set out at Appendix A. I have one minor point. I will not be able to sign off that the Council has complied with the following control objective

Ref	Internal Audit Control Objective	Reason I have not signed off that the Council is compliant
M	Arrangements for Inspection of Accounts	Inspection period 1 day too short in 22-23

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they are considering the Authority's approval of the annual governance statement. I am required by Section 4 of the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of testing carried out at the interim audit.

A - Appropriate books of account have been kept properly throughout the year **First Interim Audit**

The Council uses the RBS Omega accounting system. This is an industry specific accounting solution well suited to this Council. – cashbook function.

The books of account were up to date and in good order, and my testing demonstrated that:

- Supporting documentation could be located using referencing on RBS Omega
- All reconciliations tested are working well and are up to date
- Council is making use of the reporting available in RBS to provide financial reports to councillors direct from the ledgers.

I checked that the opening balances on RBS at 1.4.23 could be agreed back to the published draft AGAR for 22-23. The closing balance in box 7 of the 22-23 audited accounts was £961,134 This agrees to the opening balance sheet value on the Omega system.

The Council is VAT registered. I reviewed the Council's VAT records and confirmed that the VAT return for the 3 months period to 31 December 2023 was submitted to HMRC on 1 Feb 2023. £17,778 was reclaimed, this agrees to VAT report produced from the RBS system.

I am satisfied that the Council considers recommendations of internal audit, as required by point 7 on the annual governance statement. Audit recommendations raised at last audit have been followed up – details are at Appendix A.

B - The Council's financial regulations have been met, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

First Interim Audit

The Financial Regulations were last reviewed in Feb 2023, and an appropriate minute recorded in a meeting of Full Council (213.22). Standing Orders were reviewed at Full Council meeting in May 2023. Both documents are based on NALC templates and appear comprehensive.

The Council approves expenditure via the annual budget process. Once an order has been placed, and work completed / goods delivered, invoices are approved and loaded on to Omega by office staff. The RFO produces a schedule in excel setting out a schedule of all supplier accounts requiring payment. This report is taken to the next available meeting of The Finance Policy and Resources Committee, where transactions are authorised by Council for payment. Payments are set up at bank by RFO and authorised by the Clerk, as set out in the Council's financial regulations. I suggested that the RFO may wish to work

with RBS to develop a payment approval report directly from the purchase ledger system to replace the excel document currently produced.

Expenditure Testing

I tested a sample of expenditure transactions recorded in the Council's cashbook for the first 7 months of 23-24. I tested 7 transactions, and for all transactions tested I was able to confirm:

- Expenditure per cashbook agrees to VAT invoice
- VAT correctly accounted for
- Expenditure relevant and appropriate for this Council.
- payment list signed off by councillor
- Approval to pay recorded in minutes

I reviewed the Montague Road project in more detail. I confirmed that the council obtained 8 quotes for the playground, and the decision to select the chosen contractor was minuted at the Council meeting in July 2020. It does not appear that the contract was advertised on the Contract Finder website. This is a requirement of Standing Order 18c

A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £30,000, inclusive of VAT, but less than the relevant thresholds in standing order 18(f) is subject to Regulations 109-114 of the Public Contracts Regulations 2015 which include a requirement on the Council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity unless it proposes to use an existing list of approved suppliers (framework agreement).

The Council should ensure that it follows standing orders when placing all higher value contracts. I note that the Council has advertised the Albany Park playground contract on Contracts Finder, so changes to processes have already been actioned.

Second interim audit

The Council is aware that NALC is currently reviewing the model financial regulations. The results of this review should be taken into consideration when BWPC next reviews its own regulations, and the next review should be delayed until NALC publishes the new model regulations.

I selected a further sample of transactions from months 7 to 10 of the financial year.

I tested a direct debit payment to Winchester CC. I have not been able to locate any evidence that direct debit payments have been approved at Council meeting. Financial regulations state that :

5.6. If required, for each financial year the Executive Officer or RFO/Finance Manager shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which Council [or a duly authorised committee,] may authorise payment for the year provided that the

I recommend that a schedule of all direct debits and standing orders should be taken to the next available council meeting for approval.

I tested a £50K payment to Gravity Engineering for the new skatepark, this is the first payment on a £163K project. I confirmed that the Council sought competitive quotes for this work, 3 quotes were considered. The decision to select Gravity Engineering is recorded in F&PR minutes in April 23 (minute 4.4.23) , and Halls and Grounds Committee 21 March 23 (minute HG 314.22). These minutes record details of the three designs submitted and considered. Whilst I am satisfied that the Council sought competitive quotes for this project, it does not appear that the contract was advertised on the Contract Finder website, and the Council did not follow the requirements of Standing Order 18c. I also tested a £33,829 payment relating to footpath works, again this was not advertised on the Contract Finder website.

This repeats a matter raised at my first interim audit. I have followed up this matter, and checked that contracts for the Solar Array at Jubilee Hall and Albany Park Playground have been properly advertised.

C - The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

First Interim Audit

I have confirmed that the Council has a risk management process in place which results in a formal risk assessment. I confirmed with the RFO that the risk assessment will be presented to Full Council in February 2024.

The Council is insured by Zurich Municipal, on a standard local council policy. I reviewed the insurance certificate and confirmed it is in date with an expiry date of 3 December 2023.

Building	Sum insured
Jubilee Hall	£1,650K
Pavilion Hoe Road	£550K
Estate Shed Hoe Road	£84K
Well House	£286K
Club House, Elizabeth Way	£408K

Other assets insured include general contents (£187K), Playgrounds (£298K) and Surfaces (£267K).

The RFO confirmed that the last professional assessment of rebuild cost of Council buildings occurred in 2022 and is due to be next completed in 2027. This is necessary to maintain the Council's insurance coverage.

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

First Interim Audit

The Council continues to monitor its financial position effectively. F&PR meets monthly, and at each meeting the RFO presents the following reports

- Schedule of payments for approval
- Bank account reconciliations for the month
- Balance sheet and assessment of the Council finances
- Income and Expenditure report
- Earmarked reserves report
- budget monitoring

I reviewed reports produced for the 3 October meeting of F&PR, which reported on the period to the end of period 5 23-24. Reporting to members is comprehensive and timely.

I note there are a number of excel spreadsheets used in producing finance reports for councillors. I recommend that these are reviewed, and the RFO should use reports produced direct from the accounting system wherever possible. I suggest that:

- Consideration should be given to adding the purchase order module to the RBS system. This would permit commitment accounting reports to be produced
- RFO should discuss reporting with the F&PR Committee, to agree exactly what reporting is required, and with what frequency

I confirmed by review of minutes that budget setting for 2024-25 is well under way. A timetable was agreed at the F, P&R meeting on 5 September. Draft proposals have been submitted to committees, and are due to be considered by F,P&R in November 23. Full Council is due to review the budget and precept in December 23, with final approval anticipated in January 2024.

Second Interim Audit

The budget and precept for 24-25 was approved at the Full Council meeting in December 2023 (minute 195/23) A precept of £592,822 was set. The 24-25 budget was published as an agenda item for this meeting. A deficit budget of £99K has been approved, funded from reserves. I am satisfied that precepting authority deadlines have been met and that the budget and precept are properly recorded within minutes.

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

First Interim Audit

Halls and Ground Rates for 23-24 were approved at a meeting of the Finance, Policy and Resource Committee in January 2023, this is recorded in minutes

The sales ledger balance at 3.11.23 stood at £1,694, all current debt. The sales ledger is well managed.

I selected a sample of receipts at random from the cashbook from the first 7 months of the financial year. For all items tested I was able to

- Agree receipt back to invoice raised by the Council
- Confirm fees charged could be agreed back to approved fees and charges, or lease in the case of the nursery

2nd interim audit.

I checked a receipt of £45k CIL income from WCC from the cashbook and agreed to remittance advice note from WCC Finance Department.

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

First Interim Audit

A petty cash float of £100 is held. I will check this at year end . Petty cash is reconciled and signed off every month.

G- Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.

Second interim audit

2nd interim audit.

Payroll is processed by a payroll agency, Humphreys. The RFO sends details of any changes to payroll (overtime and any other changes) to the Humphreys each month.

Payroll is then processed and sent to the RFO for checking. Final payroll output is checked by the RFO prior to payroll being set up at bank.

I carried out audit tests on the December 2023 payroll. I was able to agree payroll payments recorded in the cashbook back to payroll summary documents produced by Humphreys. I selected 4 members of staff from the payroll. For all officers selected I was able to agree gross pay for the month back to pay award letter for the 23-24 pay award, signed off by the Clerk. Pay was checked back to pay scale points issued by JNC.

I have one recommendation. It was not possible to access the Council's payroll account with HMRC whilst I was at the Council office. It is recommended that login to this account is re-established, and checked periodically to ensure that RTI submissions and payments to HMRC are kept up to date. Humphreys may be able to assist in this matter.

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

First Interim Audit

A new asset register accounting policy has been approved by the Council since my last audit. As a consequence a number of items (typically fees and charges from architects and project managers) that were previously capitalised have been written off of the asset register. The value of this write-off is £440K. This will mean that the 22-23 fixed asset balance will need to be restated when the accounts are produced this year-end. An explanatory note will be needed for external audit.

I will audit this restatement and the rest of the asset register at my year end audit – the Finance Manager has shared the draft asset register with me, I will review this in advance of the year end audit.

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

First Interim Audit

The Council has four bank accounts, 3 with Barclays Bank, and 1 account with Arbuthnot Latham. I reviewed the bank reconciliation file and there is clear evidence that reconciliations on all accounts are completed promptly each month by the RFO. Evidenced review of the bank reconciliations is provided by the reviewing councillor.

I reperformed the bank reconciliations for September 2023.

	Balance sheet	Cashbook per bank reconciliation	Bank statement	Notes on bank rec
Barclays Current	16,208	16,208	16,208	Reconciliation signed by RFO and chair 20 October
Barclays Active Saver	553,599	553,599	553,599	Reconciliation signed by RFO and chair 24 October
Arbuthnot 3 month	407,641	407,641	407,641	Reconciliation signed by RFO and chair 24 October.
Total	1,210,943	1210943	1210943	

I note that at the time of my audit the Council was in the process of reviewing deposit balances, to improve returns, and is planning to take out a new deposit account with Arbuthnot and moving other cash balances to Unity Bank. There is evidence that cash balances are being effectively managed.

The Council continues to operate a sound system of bank reconciliations . All accounts are reconciled promptly, and councillor review is carried out in line with financial regulation requirements. I have confirmed by review of minutes that the councillor review of bank reconciliations is reported to the F&PR Committee on a regular basis.

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, were supported by an adequate audit trail from underlying records, and

Year end test

L: The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements

First Interim Audit

Year end test

M: Exercise of Public Rights - Inspection of Accounts

Inspection periods for 22-23 accounts were set as follows

Inspection - Key date	22-23 Actual
Accounts approved at Full Council	13 June Full Council
Date Inspection Notice Issued and how published	19 June - noticeboards and website
Inspection period begins	20 June
Inspection period ends	28 July
Correct length	29 days

The inspection period was 1 day too short, and this was picked up by external audit – see extract from the certificate below

Other matters not affecting our opinion which we draw to the attention of the authority:

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2023/24 for the exercise of public rights, since the period for the exercise of public rights was less than 30 consecutive working days in length. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2023/24 and ensure that it makes proper provision for the exercise of public rights during 2024/25.

The Council must mark box 4 of the Annual Governance Statement as "NO".

N – Compliance with Publishing Requirements 22-23 Accounts

The Council's 22-23 AGAR and the external audit certificate are published on the financial information tab of the Council website. External audit certificate is clear, bar the point raised in section M above and is dated 29 September 2023. The Conclusion of Audit certificate is also published, dated 2 October, after the statutory deadline of 30 September. This is because the external audit certificate was received so late. The Council has met reporting obligations. The audit certificate has been reported to the October meeting of Full Council. I am satisfied that the Council published the completion of audit certification as soon as possible, given the late completion of the audit by external audit. However, external audit may make further comment on this matter.

O - Trust funds (including charitable) The Council met its responsibilities as a trustee.

The Council is not a trustee – confirmed with RFO

I attach my invoice for your consideration. I look forward to seeing you on 22 May for the year end audit. I would like to thank Hannah for her assistance.

Yours sincerely



Mike Platten CPFA

Appendix A – Matters Arising 23-24 Audit First Interim Audit

Matter Arising	Recommendation	Council Response
Payment approval report	I suggested that the RFO may wish to work with RBS to develop a payment approval report directly from the purchase ledger system to replace the excel document currently produced	Thank you for your suggestion. However, the Council feels that the current report allows for quick and easy access to information, without the need to purchase additional systems.
I reviewed the Montagu Road project in more detail. It does not appear that the contract was advertised on the Contract Finder website.	The Council should ensure that it follows standing orders when placing all higher value contracts. I note that the Council has advertised the Albany Road playground contract on Contracts Finder, so changes to processes have already been actioned.	All councillors and staff are now fully aware of the financial regulations to be followed when higher value contracts are being sought. All contracts in this financial year have followed the correct procedure.
I note there are a number of excel spreadsheets used in producing finance reports for councillors.	<p>I recommend that these are reviewed, and the RFO should use reports produced direct from the accounting system wherever possible. I suggest that:</p> <ul style="list-style-type: none"> - Consideration should be given to adding the purchase order module to the RBS system. This would permit commitment accounting reports to be produced - RFO should discuss reporting with the F&PR Committee, to agree exactly what reporting is required, and with what frequency 	Thank you for your recommendation. However, after discussion it was agreed that the Council are happy to continue with current reports and their frequency. These reports provide valuable information that is easy for all to understand.

The inspection period was 1 day too short, and this was picked up by external audit	The Council must mark box 4 of the Annual Governance Statement as "NO".	The Council and Finance Manager (RFO) will ensure this recommendation is fulfilled.
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Second Interim Audit

Matter Arising	Recommendation	Council Response
I have not been able to locate any evidence that Direct Debit payments have been approved at Council meeting	I therefore recommend that a schedule of all direct debits and standing orders should be taken to the next available Council meeting for approval	
It was not possible to access the Council's payroll account with HMRC whilst I was at the Council office.	It is recommended that login to this account is re-established, and checked periodically to ensure that RTI submissions and payments to HMRC are kept up to date. Humphreys may be able to assist in this matter.	



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

5.3.24

Agenda Item – Financial Regulations and Financial Risk Assessment *– for consideration*

Financial Regulations

Financial regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council.

Financial regulations are one of the Council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the Council's standing orders and any individual financial regulations relating to contracts.

The Council is responsible in law for ensuring that its financial management is adequate and effective, and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.

It is the duty of the Council to review the Financial Regulations from time to time and to make amendments when there are changes in any relevant legislation or proper practices.

Before a review was undertaken internally however, the Internal Auditor and Finance Manager discussed this matter and both are aware of changes to be implemented imminently by the National Association of Local Councils (NALC). It was recommended by the Internal Auditor, in light of these pending updates, that a review be delayed from March until such time as national changes were recommended.

Financial Risk Assessment

The Committee Chairman, Finance Manager and Executive Officer met to consider the Financial Risk Assessment for the year ending March 2025 in accordance with the Accounts and Audit (England) Regulations 2011. The document attached highlights changes suggested and points to consider before approving the new FRA for 2024/5. An Action Plan has also been included

Proposal:

- i) To continue with the Financial Regulations currently in force and review as and when changes are recommended by NALC, or whenever else appropriate before March 2025.**
- ii) To consider the draft Financial Risk Assessment for 2024/5 as tabled for approval at Full Council**

Executive Officer 29.2.24

‘Bishop’s Waltham Parish Council

RISK ASSESSMENT – for the year ending 31.3.25

TOPIC	WHAT COULD GO WRONG?	INDEX (refer to policy)	CONTROLS/MANAGEMENT OF RISK	REVIEW/ASSESS/REVISE	ACTION BY
ASSETS	Loss of physical assets	1	Buildings insured – Adequacy of cover through Zurich Insurance Plc Policy no. YLL-2720872143 LTA 3 years until 2025 Asset Register maintained and kept up to date. Annual physical asset check undertaken.	Diary entry for September each year for renewals and updates. Cover reviewed with insurers 2023-24	Executive Officer EO) /Finance Manager (FM)
	Inadequacy of insurance cover	2	Re-valuation of building assets was undertaken in 2021 and 2022. Recommended review every 4 years. Review of asset register and physical check carried out annually. Asset disposal & transfer forms to be completed by the Finance Manager and signed off by the Executive Officer and Chairman of the relevant Committee. Passed to FM for action.	Current procedures adequate.	Halls Manager/Administration Officer/ H & G Committee Asset Register Check – E/JRS Finance Manager
	Insecurity of buildings, equipment etc	4	Properties alarmed – Jubilee Hall, Priory Park, Hoe Road (Pavilion and Estates Shed), Well House . Alarm systems annually serviced and maintained. Add in St John Ambulance Hall when appropriate. Add in CCTV ? Key Safe?	Annual review of security systems – record now kept by Halls Manager.	Administration Officer/Halls Manager/H & G Committee

	<p>Damage to buildings, office equipment, street furniture, notice bins, bus shelters, seats etc</p>	<p>2</p>	<p>All buildings maintained as necessary. Electrical fixed wiring testing carried out in 2019. Re-test due 2024, (note – quotations and actions by HM/AO)</p> <p>Fire alarms, fire safety equipment, heating systems all serviced annually and maintained regularly. PAT testing conducted annually or as best practice/legally required.</p> <p>Regular checks made by Council staff and any issues reported to office.</p> <p>Lawes Marsh (left 2021) Solent Safety Services Limited (app June 2022) appointed by Council to review all Health & Safety issues. New H&S policy documents created December 2023.</p> <p>Health & Safety checklists completed regularly.</p> <p>Ensure public liability insurance is adequate. Current level £10,000,000.</p>	<p>Maintenance Plan regularly reviewed and updated where necessary.</p> <p>To be reviewed as considered necessary by the H & G Committee – record kept by Halls Manager.</p> <p>Current procedures adequate.</p> <p>Annual meetings held to review policies/actions.</p> <p>New consultant in place June 2022.</p>	<p>Halls Manager/ Administration Officer</p> <p>Halls Manager/ Administration Officer</p> <p>Lawes-Marsh/ Solent Safety Services Limited Administration Officer/Halls Manager</p> <p>Halls Manager/Caretakers</p> <p>Executive Officer / Finance Manager</p>
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FINANCE	Precept – request not submitted	1	Minutes to record. Executive Officer to submit request.	Diary Entry for Dec/Jan. Reminder letter rec'd from WCC in Dec.	Executive Officer / Finance Manager
	Precept – not paid by WCC	1	Executive Officer to check receipt of precept - mid April and mid-September.	Diary Entry	Executive Officer / Finance Manager
	Inadequacy of precept received	3	The Council undertakes sound budgeting to underlie the annual precept. Each Committee monitors its budget information and a monthly review is undertaken by the Finance, Policy & Resources Committee. The budget and precept are considered by the F, P & R Committee in November prior to making a recommendation to the Council in December/January.	Monthly Review undertaken at all Committee meetings.	All Committees/F, P & R Committee
	Errors in Banking	2	All monies held with Barelays Bank Unity Trust Bank and Arbuthnot Latham. Appropriate balances to be maintained in accounts. Any interest received is accounted for. Check statements and bank reconciliations monthly and review balances weekly.	Regular Review by FM and monthly review of balance sheet by F, P & R Committee.	FM / F, P & R Committee
	Risk of consequential loss of income	4	Zurich Insurance cover- Business Interruption. Total sum insured £63,500. (CHECK)	Annual review with Insurers to ensure level is adequate.	Executive Officer / Finance Manager
	Loss of cash through theft, dishonesty or fire	3	Minimal cash kept on any premises. Cash taken at Council Office is kept in locked fire proof safe and banked as soon as is practicable. Ensure security procedures over cash adequate and effective. Access to the locked safe, is limited to the EO/FM only.	Regular Review	Executive Officer/ Finance Manager Admin-Officer/Halls Manager/F, P & R Chairman Executive Officer/ Finance Manager Admin-Officer/ Senior-Admin Asset-(Finance)/RFO
			Car park ticket machines to be emptied regularly.	Empty regularly	Halls Manager / Finance Manager

	Errors or fraud	3	<p>Monthly bank reconciliation prepared by RFO and approved by the Chairman of the F, P & R Committee prior to the monthly meeting.</p> <p>Two signatories on each cheque. Internal and external audit carried out. Interim reports from the Internal Auditor to be reviewed by the F, P & R Committee before approval by the full Council and actioned accordingly.</p>	Monthly Review	<p>Finance Manager / Chairman, F, P & R Committee</p> <p>F, P & R Committee/Council</p>
	Staff and Councillors not following Financial Regulations	3	All staff and councillors to be supplied with copy of Financial Regulations. Appropriate training to be undertaken. Record of training to be held.	<p>Training provided for all Councillors by Chairman of the F, P & R Committee.</p> <p>Training record kept.</p>	<p>Executive Officer/Chairman F, P & R</p> <p>Executive Officer</p>
	Loss of data	3	Regular back up of computer records shall be made and stored securely off site. Arrangements for computer protection by use of antivirus, firewall etc. will ensure high level of security for the Council.	<p>Change of IT consultant in 2019. Arrangements reviewed and considered adequate.</p>	<p>Omega (Rialtas Suite) backed up by FM. (Set timescale)</p> <p>Digi Toolbox backed up office desktops. (Monthly)</p>
	Loss of Income Received from Hirers football pitches and hall-hire, leases, licences, contracts, grants etc. and including Car	3	<p>Consider Cyber Security.</p> <p>All cash income receipted on specifically printed receipt books in duplicate. Sequential numbering in date order. Receipts are entered in record book and monies banked at least monthly or as required.</p> <p>Cash deposits logged on booking system when received.</p> <p>Direct credits to be reviewed and posted by the Senior Admin Assistant (Finance).</p>	<p>Procedures considered adequate.</p>	<p>Notes</p> <p>No cash now taken. All bookings are invoiced and receipted. All leases are recorded, signed and reviewed as necessary.</p> <p>H&G to regularly review conditions and rates as well as facility usage to maximise income and advertise to offer hire opportunities</p>

park ticket machines		All hire charges made are reviewed annually by the H & G Committee and ratified by the F, P & R Committee – new charges apply from 1st April each year. Licence/lease charges are now reviewed annually in accordance with the terms of the licence/lease.	Annual Review	
Misaccounting of expenditure	2	<p>Receipt of grants. Ensure audit trail is recorded correctly and reserve for grant set up if necessary.</p> <p>Invoices are held for all expenditure. FM prepares the cheques*and BACS payments weekly for payment which are vetted by the Executive Officer. The cheques/BACS payments are then signed by any 2 from the 4 authorised signatories. List of payments is ratified by the F, P & R Committee monthly prior to payment.</p> <p>Awarding of all grants including Section 137 and GPC expenditure. BWPC has a grants award policy and applications are made to the Community & Environment Committee and recommendations ratified by the full Council. Expenditure agreed is documented in minutes.</p>	<p>Procedures considered adequate.</p> <p>Procedures considered adequate.</p> <p>Procedures considered adequate.</p>	<p>Senior Admin-Assistant, Finance Manager Executive Officer H&G / F,P&R</p> <p>*Rarely now used</p>
Non-compliance with HMRC Regulations ref. VAT	1	VAT is identified and entered in cashbook. Quarterly reclaims for VAT are made online and refunds paid direct into Current account. Consideration given to partial exemption if appropriate. Checked by Internal Auditor.	Quarterly Review	RFO Finance Manager
Lack of forecasting to underlie annual precept	1	Detailed draft budget prepared by Executive Officer, Administration-Officer Finance Manager and Committees for approval by Finance, Policy & Resources Committee in November for ratification by full Council in	Annual Review	Executive Officer/Administration Officer/ Finance Manager Committees/Council

			December/January. Once approved, precept request is sent to District Council in January. Monthly expenditure against budget figures circulated to members of all appropriate Committees and reviewed monthly by the F, P & R Committee before ratification by the full Council.			
	Non-compliance with borrowing restrictions	1	Council resolution (December 2019) to borrow £100,000 over 10 years from the PWLB for the JH car park extension. Borrowing approval received January 2020.	Review annually and report to FP&R	Finance Manager and FP&R Committee	
	Insufficient Reserves held	2	Ensure that adequate general reserves are available at year end. General rule is that total reserve should be at least 3 months' and no more than 12 months' expenditure. Ensure that earmarked reserves are summarised. Ensure that fidelity guarantee is at correct level. Zurich Insurance £5,000,000 (CHECK)	Annual Review	FPR Committee	
	Annual Governance and Accountability Return (AGAR) not submitted within time limits	1	AGAR is completed by the FM, signed by the FM and Internal Auditor and tabled for signing by the Council Chairman and Executive Officer. Return is submitted within the guidelines provided by the External Auditor	Annual review with Insurers to ensure level is adequate. Procedures considered adequate.	Finance Manager Executive Officer Council Chairman	
Liability	Risk to third party, property or individuals	3	Zurich Insurance (as listed in Assets section above). Risk assessments of individual events undertaken. Play areas/trees/open spaces etc. checked regularly.	Annual Review Twice daily checks undertaken by groundstaff. Checklists to be completed and handed to office.	Executive Officer	

			<p>Annual inspection by suitably qualified contractor undertaken. Records kept and reported to H & G Committee for any actions.</p> <p>Annual review with Insurers to ensure level is adequate.</p>	Administration Officer / H&G Committee
			<p>Tree surveys currently undertaken on half the sites every year and works recommended undertaken.</p> <p>Public liability cover to be a minimum of £10,000,000 to be reviewed with insurance company at renewal.</p> <p>Risk assessments of events carried out as necessary.</p> <p>Certificate of Insurance displayed in all buildings.</p> <p>Annual review of policies/assessments undertaken to ensure efficiency of cover.</p> <p>Insurance in place as listed above.</p> <p>Play areas checked twice daily and recorded. Full inspection annually.</p>	<p>Administration Officer / H&G Committee</p> <p>Executive Officer and F, P&R Committee</p> <p>Administration Officer</p> <p>Halls Manager</p> <p>Executive Officer</p>
		3		<p>Annual Review</p> <p>See comments above re checks.</p>
Employer Liability	<p>Legal liability as consequence of asset ownership (e.g. Cemetery, play areas)</p> <p>Non-compliance with Employment Law</p> <p>Non-compliance with Inland Revenue requirements</p>	3	<p>Parish Council have contract with HALC Employment Law. Employers' Liability Insurance included in Zurich policy – as listed in Assets section above.</p> <p>Payroll undertaken by Humphry & Associates on Council's behalf and provides information for the monthly payments to HMRC. Payments made by FM.</p>	<p>Executive Officer</p> <p>Finance Manager</p>

			Internal Auditor carries out regular test checks. FM to check HMRC returns regularly.			
	Non-payment of salaries	3	J Humphrey (see above) contracted to undertake payroll. Monthly Salaries paid through Barclays software to agreed authorised salaries. Paid direct to employees through Barclays -BACS system. FM and Executive Officer to authorise payments which are ratified by the full Council retrospectively.	Monthly Review	Finance Manager / Executive Officer	
	Danger to staff and visitors	3	24-hour CCTV on Jubilee Hall, Priory Park and Hoe Road. Maintenance and service contract in place. Staff aware of lone working issues – policy in place.	Regular Review	Administration Officer/Halls Manager/H & G Committee Executive Officer	
	Loss of key personnel	3	Ensure contingency plan in place for continuity of business. Ensure admin staff are aware of procedures, door codes, keys, IT passwords etc.	Annual Review. Procedures considered adequate. Reminders to be issued regularly.	Executive Officer	
Employee Liability	Causing injury (damage) to employee property	1	Employer's Liability insurance in place.	Procedures considered adequate		
Legal Liability	Activities outside legal powers	3	Executive Officer to clarify legal position on any new proposal. Legal advice to be sought where necessary from the Council's appointed legal advisors (HALC/HCC).	Procedures considered adequate		
	Minutes/ Agendas/ Statutory Documents – Accuracy and legality. Non-compliance	1	Minutes and agendas are produced in the prescribed method and adhere to legal requirements. (Exec Officer is CiLCA qualified). Minutes are approved and signed at the next meeting unless there is a resolution made to defer approval.	Procedures considered adequate		

	with statutory requirements.		Where possible draft minutes are circulated shortly after the meeting. Minutes and agendas are displayed according to legal requirements.		
	Illegal activity or payment	3	Ensure Councillors have an understanding of their Powers, training to be undertaken. All Councillors to confirm receipt of Standing Orders and Financial Regulations.	Annual Review	Executive Officer/Councillors
	Incomplete Financial Records	3	BWPC uses the Omega software from Rialtas. Checked by FM and monthly payment reconciliations, together with balance sheet and revenue statements , are signed by the FM as appropriate and tabled at monthly F, P & R Meetings to note and then Council for acceptance.	Monthly Review Procedures considered adequate.	Finance Manager / F, P & R Committee
	Loss of documents	2	Original lease documents etc. stored in metal filing cabinets in Council Office.	Originals scanned in 2018.	
Councillors' and staff propriety	Personal Interests affecting decisions	4	Register of interest completed by all Councillors and published on WCC website. Copies held in Council office. ROI form to be reviewed on an annual basis. Declaration of Interest is item on every agenda. If Interest declared, procedure in Standing Orders is followed and recorded in the minutes. Gifts/hospitality recorded on separate list. Register of relevant interests held for staff.	Procedures considered adequate.	Executive Officer
Council Reputation	Bringing the Council into disrepute	1	All Councillors should receive training and refresher training on the Code of Conduct and other relevant policies i.e. social media. A professional approach is undertaken on all Parish Council matters.	Check?? Procedures considered adequate	Executive Officer

Financial Risk Assessment reviewed by the *Chairman of the FP&R Committee, the Executive Officer and Finance Manager. February 2024.*
Considered by the Finance, Policy & Resources Committee on *5th March 2024 before ratification by the full Council on 12th March 2024.*

Financial Risk Assessment Action Plan

Subject	Recommendations/Action	Action by	Date for completion	
Annual Asset Register Check	To ensure the check is carried out annually, as usual, and that the register is fit for purpose	F,P&R Committee / Executive Officer	March 2024	Asset register check in progress February 2024. ON TARGET FOR COMPLETION.

Subject	Recommendations/Action	Action by	Date for completion	
Signage for CCTV and Alarm	Undertake an audit of such	Halls Manager	June 2024	
Staff List of Interests	Draw up such and keep in staff files	Executive Officer	May 2024	
Electrical Hard Wire Testing	Gather quotations for such, undertake testing and relevant remedial actions	Halls Manager/ Clerk to H&G Committee	October 2024	
Regular Banking of Car Park Ticket Machines	Set schedule for regular emptying of machines and banking thereof	Halls Manager and Finance Manager	April 2024	
Cyber Security	To discuss at FP&R Committee	Finance Manager	April 2024	
Play Park Checks	Confirm if both weekday/weekend checks required	Halls and Grounds Committee	May 2024	
Lone Working Policy	Reminder to be given to staff annually/regularly (Staff Handbook)	Executive Officer	May 2024	
HMRC returns	To regularly check returns online	Finance Manager	April 2024	
Social Media Policy	To review and ensure up to date	CEC – Executive Officer	June 2024	



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

5.3.24

Agenda Item – Standing Orders

Standing Orders are due for review and the Chairman will be undertaking this during March with the Executive Officer.

If there are any suggestions for amendments or clarifications, then councillors are invited to review the document and offer such before Monday 1st April.

Full document sent as a separate document as too large a file within standard papers.

Executive Officer
29.2.24