



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 4th June 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 elect a Chairman of the Committee
2. To elect a Vice Chairman of the Committee
3. To receive and accept apologies for non-attendance.
4. To receive and accept declarations of disclosable pecuniary interests relating to items on this agenda.
5. To receive and accept any personal, pecuniary and non-pecuniary interests relating to items on this agenda.
6. Public Session - *for information only*
7. To approve the minutes of the meeting 7th May 2024
8. Actions arising from the minutes of the meeting of 7th May 2024 - *for information only*
9. Reappointment of Committee Working Group Members 2024/25 – *for approval*
10. Report from Finance Manager - *for information only*
11. Finance matters:
 - i) Payments Schedule – *to approve payments.*
 - ii) Bank Account Reconciliations Month 1 – *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*
12. Capital Control Report - *for information only*
13. Annual Governance and Accountability Return for Financial Year ending 31 March 2024 – *for consideration*
14. Banking Mandates – *for consideration*
15. Financial Regulations – *for approval*
16. Policies – ACSO Complaints Procedure and Body Camera Procedure – *for consideration*
17. Requests for future agenda items - *for information only*
18. Date of next meeting – 2nd July 2024
19. Motion for confidential business:

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

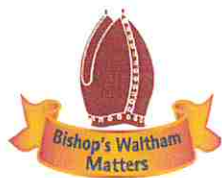
That in view of the confidential nature of the business about to be transacted, it is advisable in the public interest that the public and press be temporarily excluded, and they are instructed to withdraw in accordance with the provisions of the Public Bodies (Admissions to Meetings) Act 1960.



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- 20. Debtors' List - *for consideration*
- 21. Staffing Matters – *for consideration*
- 22. Land Investigation – Update from Working Group – *for consideration*
- 23. Purchase of Parish Council Land Request – *for consideration*

E McKenzie
Clerk to the Committee
28th May 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 7th May 2024 at 7pm.

Present:

Cllr Jones	Vice Chairman & Acting Chairman
Cllr Marsh	
Cllr Nicholson	
Cllr Pavey	
Cllr Stallard	
Cllr Smith	Co-opted Member
Cllr Williams	

In attendance:

Mrs H Fisher	Finance Manager
Mrs E McKenzie	Executive Officer

Members of the public: 1

- FPR253/23** To receive and accept apologies for non-attendance and approve the co-option to this committee meeting of Cllr Smith.
Resolved: To approve co-option of Cllr Smith to the committee meeting of 2.4.24
Proposed: Cllr Nicholson
Seconded: Cllr Stallard
All in favour
- FPR541/23** To receive and accept declarations of disclosable pecuniary interests relating to items on this agenda
None.
- FPR255/23** To receive and accept any personal, pecuniary and non-pecuniary interests relating to items on this agenda
None.
- FPR256/23** **Public Session**
One member of the public was present who was observing only.
Community Hedge Planting noted as successful on 6.5.24
Staff appraisals are ongoing by the Committee Chairman and Executive Officer.
New model financial regulations due to be published shortly.
- FPR257/23** To approve the minutes from the meeting of the Finance, Policy and Resources Committee – 4th April 2024
Resolved: to approve minutes of the Finance, Policy and Resources Committee – 4th April 2024
Proposed: Cllr Williams
Seconded: Cllr Nicholson
All in favour who were present at the meeting of 4th April 2024
- FPR258/23** Actions arising from the meeting of the Finance, Policy and Resources Committee– 4th April 2024
Noted.
- FPR259/23** **Report from Finance Manager**
Noted. The interest value was commented upon positively. Business rates for Well House discussed.
- FPR260/23** **Finance matters:**
i) **Payments Schedule**
Resolved: to approve the payments tabled to a total amount of £101,484.68

Proposed: Cllr Nicholson
Seconded: Cllr Marsh
All in favour

ii) Bank Account Reconciliation Month 12
Resolved: to note the review of the Bank Account Reconciliations Month 12 by the Chairman.
Proposed: Cllr Nicholson
Seconded: Cllr Williams
All in favour

iii) Parish Council Balance Sheet
Resolved: to note the Parish Council Balance Sheet
Proposed: Cllr Pavey
Seconded: Cllr Stallard
All in favour

iv) Income and Expenditure Forecast
Resolved: to note the Income and Expenditure Forecast
Proposed: Cllr Stallard
Seconded: Cllr Smith
All in favour

v) Ear Marked Reserves
Noted.

FPR261/23 Capital Control Report
Noted.

FPR262/23 The Coronation Hall: Opt to Tax
A social gathering to rename the building was noted to have taken place on 3.5.24.
The matter of tax was duly deliberated.
Resolved: To not 'opt to tax' the Coronation Hall at this time and review the matter in April 2025.
Proposed: Cllr Marsh
Seconded: Cllr Smith
6 in favour, 1 abstention

FPR263/23 Reinvestment of Funds
Resolved: To approve the reinvestment of £422,356.42 with Arbutnot Latham for 3 months at 4.8%
Proposed: Cllr Stallard
Seconded: Cllr Marsh
All in favour.
The letter of approval was then duly signed by the Chairman and Executive Officer.
ACTION: To reinvest funds as tabled **ACTION: Finance Manager**

FPR264/23 Direct Debit / Standing Orders 2024/25
Resolved: To approve the list of Direct Debits/Standing Orders for 2024/25
Proposed: Cllr Pavey
Seconded: Cllr Marsh
All in favour.

FPR265/23 Funding Receipts and Allocations 2018-2026
Noted.

FPR266/23

Recommendations from the Community and Environment Committee – Grant Awards

The recommendations were duly considered and it was noted that the maximum any one group could apply for was £2,000.

GROUP	PROJECT	AWARD	DEPARTMENT
Bishop's Waltham Festival	Leaflet drops (£200) Purchase and printing of reusable cups (£400) Reduce ticket costs (£250)	£600 (Applied for £850)	Local Government Act 1972 s.145
Bishop's Waltham In Bloom	Van costs (£3,000), Watering (£1,500)	£1,250 (Applied for £4,500)	Local Government Act 1972 s.144
Bishop's Waltham Museum Trust	Device for taking donations as electronic payments	£395 (Applied for £395)	Local Government Act 1972 s.144
Folk Association of South Hants (FASH)	Contribution towards event for 220 children in the Meon Valley area. Project facilitator (£140) 3 Musicians (£270) School Liaison (£24.20)	£439.20 (Applied for £439.20)	Local Government Act 1972 s.145
Home Start Hampshire	Supporting local family	£1,300	Local Government Act 1972 s.137
Meon Valley Heartstart	Contribute to updating and making more instructional videos.	£750 (Applied for £2,000)	Local Government Act 1972 s.137
Bishop's Waltham Town Team	Communications drive for volunteers and opportunities (£260) Annual licence for volunteer database hosting (£240)	£500 (Applied for £500)	Local Government Act 1972 s.145
	Total of funds recommended	£5,234.20	

Resolved: To recommend to Parish Council the grant award payments as tabled

Proposed: Cllr Stallard

Seconded: Cllr Pavey

All in favour

ACTION: Executive Officer

FPR267/23

Policies – Update

Resolved: To appoint a working group, of Cllr Jones, Cllr Stallard and the Executive Officer, to draft two new policies (Menopause and Flexible Working Hours) and consider any further new policies to be brought to Committee for consideration.

Proposed: Cllr Pavey

Seconded: Cllr Nicholson

All in favour

ACTION: Working group to meet to draft policies

ACTION: Working Group / Exec Officer

FPR268/23

Requests for future agenda items

- Draft Policies
- Land Sale Request
- Deed of Access
- Financial Regulations Update
- Staffing Matters

FPR269/23

Date of next meeting – Tuesday 4th June 2024

Noted.

The member of the public left the meeting at this point.

FPR270/23 **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.

FPR271/23 **Debtors' List**
The Finance Manager provided a favourable update on the list.

FPR272/23 **Facilities Review – Update**
The Committee received the updates as tabled and noted them.

St John Ambulance Hall

Thanks were given to the staff and working group involved in this purchase.
The ratification of final spend for the project would be taken to Parish Council on 14.5.24.

Well House

Discussions were held on the resolutions in progress so far. Further time was required to clarify true value of the property but confirmed as in the region of £250,000 - £275,000. This pricing would be reviewed at the next Committee meeting. The Estate Agency contract was noted to be as of a 28-day notice period. The sale of the property was confirmed as to balance the purchase cost of the St John Ambulance Hall purchase as a community asset. The long-term maintenance of Well House was also noted as an aging building. The costs of rates on the property were also discussed.

FPR273/23 **Recommendations from Halls And Grounds Committee**
i) Quotations for Mower Purchase – for approval
ii) Quotations for Drainage Work on Priory Park Football Pitches – *for approval*
iii) Albany Road play Area Project Spend – Addition of Accessible and Standard Swing – *for approval*
iv) Proposal for Retrospective Billing for Football Pitch Hirers – *for consideration*
v) Proposal for Restructure of Jubilee Hall Car Park Season Tickets – *for information*

i) Quotations for Mower Purchase

Resolved: To recommend to Full Council the purchase of a Trimax Stealth S3 Roller Mower from D.J.Scott at a cost of £17,150.00 excluding VAT.

Proposed: Cllr Marsh

Seconded: Cllr Nicholson

All in favour

ACTION: Executive Officer

ii) Quotations for Drainage Work on Priory Park Football Pitches

Resolved: To recommend to Full Council the appointment of PJ and CM Froud Brothers to undertake the drainage maintenance work on the Priory Park Football Pitches at a cost of £8,950.00 excluding VAT.

Proposed: Cllr Williams

Seconded: Cllr Stallard

All in favour

ACTION: Executive Officer

iii) Albany Road Play Area Project Spend – Addition of Accessible and Standard Swing Set

Resolved: To ratify the appointment of HAGS as the supplier of an accessible and standard swing set as an additional project spend of £7,965.03, excluding VAT.

Proposed: Cllr Nicholson

Seconded: Cllr Pavey

All in favour

iv) Proposal for Retrospective Billing for Football Pitch Hirers

Resolved: To approve the retrospective billing for the three named football teams for usage of Parish Council football pitch hire.

Proposed: Cllr Marsh

Seconded: Cllr Smith

All in favour

ACTION: Finance Manager

v) Proposed for Restructure of Jubilee Hall Car Park Season Tickets

Resolved: To recommend to Parish Council the restructure of the season ticket offering at the Jubilee Hall Car Park to compare more favourably with town centre car parks.

- i) a Premium Season Ticket, where the holder had a dedicated parking space (as is currently the case) at the reduced price of £370 per annum**
- ii) a Standard Season Ticket that entitled the holder to park in any of the available (non-premium) car park spaces at a price of £250 per annum**
- iii) an advertising campaign to highlight season ticket opportunity for residents/businesses**
- iv) a review of the impact of these changes in 6 months' time**

Proposed: Cllr Pavey

Seconded: Cllr Stallard

All in favour

ACTION: Executive Officer

It was also noted that information would need to be sent to current season ticket holders to clarify these changes.

FPR274/23

Land Investigation – Update from the Working Group

The resolutions from the Extra Ordinary Meeting of 30.4.24 were noted as approved recommendations from the working group.

Resolved: To note the resolutions from the Extra Ordinary Meeting of 30.4.24 as tabled and progress the project as agreed.

Proposed: Cllr Marsh

Seconded: Cllr Smith

All in favour

ACTION: Working Group and Executive Officer

FPR275/23

Staffing Matters

The Chairman provided an update on the current staffing matters arising. An Occupational Health Advisor on a day rate was recommended for the four members of staff identified for such.

It was noted that the Halls Manager had given his resignation from the post and the role would be discussed for replacement at Parish Council next week following consideration of such by the Staffing Sub-Committee on 10.5.24.

Resolved:

- i) To note the resolutions of the Extra Ordinary Meeting of 22.4.24 and the minutes of the Staffing Sub-Committee meeting 25.4.24**
- ii) To note and approve the cost of the invoice for HALC services November 2023-March 2024 ?**
- iii) To approve costs for Occupational Health Assessments**

Proposed: Cllr Marsh

Seconded: Cllr Smith

All in favour

There being no further business the meeting ended at 9.05 pm.

Bishops Waltham Parish Council
Finance, Policy and Resources Committee
Actions Arising from the Committee Meeting 7.5.24

Minute Number	Subject	Action	Date for completion	Action by	Notes
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	Superseded by action below	EO	PC 12.9.23, - complete Meeting held 26.9.23 (JM,BN,RS with BWCC reps). Agenda item Jan 24 and March 24
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)
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	Complete	EO/Staffing Sub C	Appraisal meeting held 7.5.24
FPR208/23	Land at Montague Road	To consult with local residents	Apr-24	EO/AO	In liaison with H&G
FPR226/23, FPR249	Mower	i) To refer back to H&G ii) To check on progress	i) Complete ii) Complete	AO/EO	AO to action
FPR227/23	Mowing Licence	To advertise mowing opportunity	Apr-24	EO	
FPR240/23	Asset Register Review	To submit summary report	May-24	EJ/RS	
FPR241/23	Cyber Security	To draft action plan to send to IT team	Jun-24	RS	Drafted May 24
FPR249/23	Well House	i) To check current estate agent contract ii) To liaise with estate agent - Interest and lower sale iii) To plan move if necessary iv) To investigate property for New Homes v) To keep in mind 'Hot Desk hub' idea	i) Complete ii) Complete iii) June 24 iv) June 24 v) June 24	WG & EO	
FPR249/23	Skate Zone access path	To investigate funding options	Jun-24	AO/EO/FM	Refer to Admin Officer/H&G Committee
FPR249/23	Bowls Club Lease	To monitor Bowls Club lease renewal	Jun-24	WG/AO/EO	Draft lease to be considered by FP&R
FPR263/23	Reinvestment of Funds	To reinvest funds	May-24	FM	
FPR266/23	Grant Awards	To refer to PC for approval	Complete	EO	
FPR267/23	Two New Policies	To draft new policies on menopause and flexible working	Jul-24	WG (KJ/RS) /EO	
FPR273/23	Mower Purchase	To refer to PC for approval	Complete	EO	
FPR273/23	Drainage Work	To refer to PC for approval	Complete	EO	
FPR273/23	Retrospective Billing	To bill 3 football teams in arrears	Complete	FM	3 named football teams only
FPR273/23	JH Season Tickets	To refer to PC for approval	Complete	EO	
FPR275/23	OH Assessments	To organise OH Assessments	Jul-24	EO	



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

4.6.24

Agenda Item – Re-appointment of Committee Working Groups

Task	Working Group Members
Bowls Club Lease Renewal*	Cllr Marsh, Cllr Webb
Cricket Club Lease Renewal*	Cllr Marsh, Cllr Nicholson, Cllr Stallard
Land Investigation Project *	Cllr Jones, Cllr Smith, Cllr Williams
Policies – updates/draft preparation	Cllr Jones, Cllr Stallard
Staffing Sub-Committee	Cllr Jones, Cllr Nicholson, Cllr Marsh (Chair of FP&R) (Council Chair)
Well House – arrangements for sale of	Cllr Jones, Cllr Williams

**to oversee the project and report back to Committee with recommendations for actions*

Proposal:

To re-appoint the Committee working groups for 2024/25.

Executive Officer
29.5.24



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

4.6.24

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

AGAR & Final Internal Audit 2023-24

Some considerable time was spent completing the AGAR ready for the Internal Auditor's visit on 22nd May 2024. The Internal Auditor made a final recommendation, with regard to Cyber Security, which is detailed at the end of the Internal Auditor's report.

The Annual Governance Statement, the Accounting Statements and the BDO LLP Conflict of Interest Form will all be signed at the Parish Council meeting on 11th June 2023.

Year end and the new financial year

Year end is complete for the financial year 2023-24. The new financial year was opened on Rialtas on 22/05/24, and all financial transactions relating to April and May 2024 have been posted.

EMR Transfer

Further to minute PC329/23 Quotations for Additional CCTV Coverage at Priory Park. I will make the following EMR transfers to fund this addition to the project as approved: -

£10,000 from PC EMR funds 340 – Replace Topper Mower

£3,450 from WCC CIL Receipts EMR funds 377 Extend Parking (PP)

£1,848 from PC EMR funds 370 CCTV (HR)

£15,298 to 374 Replace Skate Park (PP)

Finance Manager 29/05/24



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

4.6.24

Agenda Item – Finance Matters – *for consideration*

Finance matters:

- i. Payments Schedule – *to approve payments*
- ii. Bank Account Reconciliations Month 1 – *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 29.5.24

i) Payments Schedule

– to approve payments

Payments For Authorisation

Supplier A/c Name	Invoice Date	Due Date	Invoice Number	Net Value	VAT	Invoice Total	A/c	Capture Analysis Description	Posted	Approved	Pay By?	Comments
1stKLAS	30/04/2024	21/05/2024	INV-21100	£180.00	£36.00	£216.00	4282	250 PP Cleaning 16/04-30/04/24	Yes		BT	21.05.24
A1 DRAINAGE	07/05/2024	14/05/2024	INV-01450	£350.00	£0.00	£350.00	4337	250 PP Clear drain blockage	Yes		BT	14.05.24
ABBREY TYRES	30/04/2024	01/06/222	01106222	£282.90	£56.58	£339.48	4306	200 YG11 HKF Wheel/tyre repair	Yes		BT	10.05.24
ABBREY TYRES	02/05/2024	02/05/2024	01106222	£99.80	£19.96	£119.76	4306	200 YG11 HKF Wheel/tyre repair	Yes		BT	10.05.24
ACELIFT	02/05/2024	30/05/2024	158455	£409.50	£81.90	£491.40	4274	280 GS Skip Exchange May 24	Yes		BT	30.05.24
AMAZON	09/05/2024	30/05/2024	G84334XXSAEUI	£42.50	£8.50	£51.00	4141	100 Wrangler Jeans - Grounds	Yes		BC	
APRIL SKIES ACC	22/05/2024	28/06/2024	INV-0193	£318.66	£0.00	£318.66	4090	100 Final Internal Audit 23-24	Yes		BT	
BISHOPS WALTHAM FEST	14/05/2024	24/05/2024	BWPCG/24/1	£600.00	£0.00	£600.00	4121	310 S145 Grant	Yes		BT	24.05.24
BISHOPS WALTHAM TOWN	14/05/2024	24/05/2024	BWPCG/24/7	£500.00	£0.00	£500.00	4121	310 S145 Grant	Yes		BT	24.05.24
BRIT GAS	06/05/2024	23/05/2024	800309802	£1,211.30	£242.26	£1,453.56	4344	260 JH Gas 02/04-01/05/24	Yes		DD	
BUSINESS STREAM	19/04/2024	03/05/2024	2703708/4880539	£139.38	£0.00	£139.38	4345	250 PP Water 18/01-17/04/24	Yes		DD	
BUSINESS STREAM	17/05/2024	03/06/2024	3004249/511843	£210.97	£0.00	£210.97	4345	240 HR Water 17/02-16/05/24	Yes		DD	
BW COUNTRY MARKET	29/04/2024	10/05/2024	INVBWPC24	£62.70	£0.00	£62.70	4200	310 Food for AMP	Yes		BT	10.05.24
BW MUSEUM	14/05/2024	24/05/2024	BWPCG/24/3	£395.00	£0.00	£395.00	4121	310 S144 Grant	Yes		BT	24.05.24
BWELECTRICAL	22/05/2024	24/05/2024	INV-2393	£121.75	£24.35	£146.10	4337	270 WH Electrical works	Yes		BT	24.05.24
BWIB	14/05/2024	24/05/2024	BWPCG/24/2	£1,250.00	£0.00	£1,250.00	4121	310 S144 Grant	Yes		BT	24.05.24
DELUSSUPPLIES	17/05/2024	17/05/2024	385416	£75.00	£15.00	£90.00	4316	260 Water Boiler Filter & Descaler	Yes		BT	17.05.24
DIGI TOOLBOX	10/05/2024	20/05/2024	may78232357	£343.59	£68.71	£412.30	4048	100 2 Monitors/Headset/Webcam	Yes		BT	20.05.24
DIGI TOOLBOX	10/05/2024	24/05/2024	7892894	£1,036.39	£207.27	£1,243.66	4044	100 IT/Telecoms Support/Service	Yes		DD	
DISCOUNTFIRE	10/05/2024	10/05/2024	111331	£246.72	£49.34	£296.06	4320	260 2 x Ext Brackets & Door Holders	Yes		BT	10.05.24
ENGIE GAS LTD	09/05/2024	23/05/2024	1-01291296	£352.11	£70.42	£422.53	4344	250 PP Gas 01/04-30/04/24	Yes		DD	
FASH	14/05/2024	24/05/2024	BWPCG/24/4	£439.20	£0.00	£439.20	4121	310 S145 Grant	Yes		BT	24.05.24
FISHER	10/05/2024	10/05/2024	EXPHFMAY24	£90.00	£0.00	£90.00	4025	100 Card and Chocolates - CH	Yes		BT	10.05.24
FORWARD	01/05/2024	30/05/2024	8813	£40.00	£8.00	£48.00	4332	260 JH Security May 24	Yes		BT	10.05.24
FORWARD	16/05/2024	30/05/2024	8835	£40.00	£8.00	£48.00	4332	250 PP Security May 24	Yes		BT	30.05.24
FORWARD	16/05/2024	30/05/2024	8836	£73.00	£14.60	£87.60	4332	Various HR Security May 24	Yes		BT	30.05.24
FUELGENIE	15/05/2024	15/05/2024	10312967	£660.08	£131.99	£792.07	Various	200 Fuel card charges Apr 24	Yes		DD	
GOSS	30/04/2024	30/04/2024	CRE2	£18.33	£3.67	£22.00	1152	261 Reduction to Premium Season Tic	Yes		BT	24.05.24
HALC	08/04/2024	08/05/2024	INV-6617	£1,438.00	£0.00	£1,438.00	4046	105 HALC Affiliation Fees 24/25	Yes		BT	
HANT'S CC	28/05/2024	27/06/2024	INV-6714	£30.00	£6.00	£36.00	4006	100 HF VAT Exemption Course	Yes		BT	
HANT'S CC	10/05/2024	10/05/2024	58287837	£122.26	£24.45	£146.71	Various	Various Cleaning supplies/First Aid Kit	Yes		BT	17.05.24
HANT'S CC	10/05/2024	09/06/2024	3611794300	£3,583.33	£716.67	£4,300.00	Various	Various Property Legal Services - CH	Yes		BT	
HEARDWI	01/05/2024	08/05/2024	INV-72933	£270.77	£54.15	£324.92	4306	200 BT65 JRX MOT Repairs (Exhaust)	Yes		BT	EMR 351
HOMESTART	14/05/2024	24/05/2024	BWPCG/24/5	£1,300.00	£0.00	£1,300.00	4126	310 S137 Grant	Yes		BT	10.05.24
HUMPHRY	24/05/2024	24/05/2024	4455	£40.00	£8.00	£48.00	4273	100 Payroll Services - May 2024	Yes		SO	24.05.24
Inter Account Transfer	05/04/2024		20496241	£182.88	£0.00	£182.88	N/A	N/A Transfer interest			IAT	05.04.24
Inter Account Transfer	05/04/2024		20496238	£296,411.00	£0.00	£296,411.00	N/A	N/A Transfer interest			IAT	05.04.24
Inter Account Transfer	05/04/2024		20496238	£296,411.00	£0.00	£296,411.00	N/A	N/A Precept Receipt 1			IAT	05.04.24
Inter Account Transfer	07/05/2024		20496241	£30,022.07	£0.00	£30,022.07	N/A	N/A Precept Receipt 1			IAT	05.04.24
Inter Account Transfer	07/05/2024		20496254	£30,022.07	£0.00	£30,022.07	N/A	N/A WCC CIL Receipt			IAT	07.05.24
Inter Account Transfer	10/05/2024		20496241	£10,000.00	£0.00	£10,000.00	N/A	N/A WCC CIL Receipt			IAT	07.05.24
Inter Account Transfer	10/05/2024		20496238	£10,000.00	£0.00	£10,000.00	N/A	N/A Supplier payments			IAT	10.05.24
ISHERWOOD	22/05/2024	22/05/2024	CRE3	£39.17	£7.83	£47.00	1152	261 Supplier payments			IAT	10.05.24
JTTS	15/05/2024	15/05/2024	INV-1060	£450.00	£90.00	£540.00	4500	261 Reduction to annual season tic	Yes		BT	24.05.24
MCKENZIE	20/05/2024	20/05/2024	EMEXPMAY24	£16.70	£0.92	£17.62	4025	299 Albany Rd PP Tree Removal			BT	24.05.24
MCVEIGH PARKER	03/05/2024	31/05/2024	69078	£483.58	£96.72	£580.30	4404	100 Office supplies	Yes		BT	24.05.24
MEON VALLEY HEARTSTA	14/05/2023	24/05/2024	BWPCG/24/6	£750.00	£0.00	£750.00	4126	499 Marlow Kissing Gate	Yes		BT	31.05.24
OFFICEFURN	09/05/2024	09/05/2024	5620911	£874.00	£174.80	£1,048.80	4484	310 S137 Grant	Yes		BT	24.05.24
PAYROLL	31/05/2024	31/05/2024	N/A	£20,387.91	£0.00	£20,387.91	N/A	299 10 Vinyl Stacking Armchairs JH			BT	10.05.24
PAYROLL	31/05/2024	31/05/2024	N/A	£852.60	£0.00	£852.60	N/A	515 Basic Salary Payments - May 24			BT	31.05.24
PAYROLL	31/05/2024	31/05/2024	N/A	£4,016.04	£0.00	£4,016.04	N/A	516 Co. NIC Payment - May 24			BT	31.05.24
PAYROLL	31/05/2024	31/05/2024	N/A	£1,598.38	£0.00	£1,598.38	N/A	517 Overtime Payments - May 24			BT	31.05.24
PETTY CASH	03/04/2024	31/05/2024	352	£10.40	£0.00	£10.40	4025	520 Co. Pension Payments - May 24	Yes		PC	03.04.24
POLICE SUPPLIES	02/05/2024	30/04/2024	RECO03941	£20.38	£4.07	£24.45	4141	100 Milk & Postage			BC	
RECORD MGMT	04/04/2024	30/04/2024	RECO03941	£39.41	£7.88	£47.29	4049	100 Velcro Reflective CSO Badges	Yes		BT	10.05.24
REEDCREUIT	26/04/2024	26/05/2024	0240001757	£196.11	£39.22	£235.33	4005	100 Data Storage Apr 24	Yes		BT	24.05.24
RODDIS	15/05/2024	15/05/2024	CRE1	£139.17	£27.83	£167.00	1152	100 HK Temp Caretaker 9 hours	Yes		BT	17.05.24
SAINSBURYS	16/04/2024	16/04/2024	881233807	£223.00	£19.88	£242.88	4200	261 Reduction to Standard Season Tic			BC	07.05.24

- ii) Bank Account Reconciliations Month 1
 - *to note the review by the Chairman.*

Date: 28/05/2024

Bishop's Waltham Parish Council

Page 1

Time: 12:21

Bank Reconciliation Statement as at 30/04/2024
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	30/04/2024		0.29
			0.29
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	0.00
			0.29
<u>Unpresented Receipts (Plus)</u>			
		0.00	0.00
			0.29
		Balance per Cash Book is :-	0.29
		Difference is :-	0.00

Signatory 1:

Name BARRY NICHOLSON Signed [Signature] Date 28/05/2024

Signatory 2:

Name H. FISHER Signed [Signature] Date 28/05/24

Date: 28/05/2024

Bishop's Waltham Parish Council

Page 1

Time: 12:31

Bank Reconciliation Statement as at 30/04/2024
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	30/04/2024		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 BARRY NICHOLSON Signed [Signature] Date 28/05/2024

Signatory 2:

Name H. FISHER Signed [Signature] Date 28/05/24

Date: 28/05/2024

Time: 12:33

Bishop's Waltham Parish Council

Page 1

Bank Reconciliation Statement as at 30/04/2024
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	30/04/2024		417,361.80
			417,361.80
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	0.00
			417,361.80
<u>Unpresented Receipts (Plus)</u>			
		0.00	0.00
			417,361.80
		Balance per Cash Book is :-	417,361.80
		Difference is :-	0.00

Signatory 1:

Name

BARRY NICHOLSON

Signed



Date

28/05/2024

Signatory 2:

Name

H. FISHER

Signed



Date

28/05/24

Date: 28/05/2024

Bishop's Waltham Parish Council

Page 1

Time: 12:35

Bank Reconciliation Statement as at 30/04/2024
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	30/04/2024		16,854.00
			<u>16,854.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			16,854.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			16,854.00
		Balance per Cash Book is :-	16,854.00
		Difference is :-	0.00

Signatory 1:

Name BARRY NICHOLSON Signed [Signature] Date 28/05/2024

Signatory 2:

Name H. FISHER Signed [Signature] Date 28/05/24

Date: 28/05/2024

Bishop's Waltham Parish Council

Page 1

Time: 12:36

Bank Reconciliation Statement as at 30/04/2024
for Cashbook 12 - Unity Savings 20496241

User: HLF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Savings 20496241	30/04/2024		247,548.35
			<u>247,548.35</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			247,548.35
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			247,548.35
		Balance per Cash Book is :-	247,548.35
		Difference is :-	0.00

Signatory 1:

Name

BARRY NICHOLSON

Signed



Date

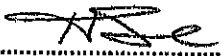
28/05/2024

Signatory 2:

Name

H. FISHER

Signed



Date

28/05/24

Date: 28/05/2024

Bishop's Waltham Parish Council

Page 1

Time: 12:39

Bank Reconciliation Statement as at 01/04/2024
for Cashbook 13 - Unity Savings 20496254

User: HLF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Savings 20496254	30/04/2024		238,023.85
			238,023.85
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			238,023.85
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			238,023.85
		Balance per Cash Book is :-	238,023.85
		Difference is :-	0.00

Signatory 1:

Name

GARRY NICHOLSON

Signed



Date

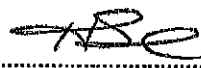
28/05/2024

Signatory 2:

Name

H. FISHER

Signed



Date

28/05/24

iii) Parish Council Balance Sheet

– *to note current position.*

Detailed Balance Sheet - Excluding Stock Movement

Month 1 Date 01/04/2024

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
100	Debtors	9,850
105	VAT Control Account	7,832
219	A&L 3m Fixed Term Deposit A/c	417,362
221	Unity Current 20496238	16,854
222	Unity Savings 20496241	247,548
223	Unity Savings 20496254	238,024
250	Petty Cash	0
Total Current Assets		937,471
<u>Current Liabilities</u>		
500	Creditors	13,572
516	Employer NIC Control	394
517	Overtime Control	(2,760)
520	Employer Pension Control	2,366
565	Holding Deposits	3,381
Total Current Liabilities		16,953
Net Current Assets		920,517
Total Assets less Current Liabilities		920,517
<u>Represented by :-</u>		
300	Current Year Fund	232,652
310	General Reserves	258,628
315	Montague Rd Play - S106/CIL	548
325	Play Area Equip Maint - CYF	4,744
330	Replace Tractor - CYF	33,500
336	EV Chargers	11,000
340	Replace Topper / Mower - CYF	33,500
341	Replace IT Equipment	2,078
350	Bldings Replace / Refurb - CYF	85,000
351	Purchase of Community Asset	3,311
355	Tennis Court Maintenance - CYF	16,000
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	7,438
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	18,500
380	Name Sign JH - CYF	5,000
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		920,517

iii) Income and Expenditure Forecast

– *to note current position.*

Income & Expenditure Report
2024-2025

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	£2,377	£6,307	£2,822	£1,282	£6,402	£2,932	£1,312	£3,352	£2,792	£1,282	£3,292	£2,282	£38,454	£20,798	£15,656	75%	Bank Interest
Total Expenditure	£35,136	£38,528	£32,179	£37,280	£30,422	£33,858	£46,669	£30,853	£31,993	£37,283	£30,980	£39,657	£424,838	£425,222	-£384	0%	
Total Net Revenue Expenditure	£32,759	£32,221	£29,357	£35,998	£24,020	£30,926	£45,357	£27,501	£29,201	£35,991	£27,688	£37,375	£388,384	£404,424	-£16,040	4%	
Total Capital Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Capital Expenditure	£0	£344	£0	£0	£0	£0	£906	£0	£0	£0	£0	£250	£1,500	£1,500	£0	0%	
Total Net Capital Expenditure	£0	£344	£0	£0	£0	£0	£906	£0	£0	£0	£0	£250	£1,500	£1,500	£0	0%	
Total Net Committee Expenditure	£32,759	£32,565	£29,357	£35,998	£24,020	£30,926	£46,263	£27,501	£29,201	£35,991	£27,688	£37,625	£389,884	£405,924	-£16,040	4%	
Halls and Grounds Committee																	
Total Income	£17,164	£2,374	£6,345	£7,941	£5,517	£8,268	£9,056	£6,782	£6,633	£9,056	£6,632	£7,054	£92,822	£89,788	£3,034	3%	
Total Expenditure	£8,286	£17,328	£17,761	£11,945	£10,573	£7,784	£35,134	£11,779	£10,473	£16,307	£8,972	£23,072	£179,414	£183,091	-£3,677	2%	
Total Net Revenue Expenditure	-£8,878	£14,954	£11,416	£4,004	£5,056	-£484	£26,078	£4,997	£3,840	£7,251	£2,340	£16,018	£86,592	£93,303	-£6,711	7%	
Total Capital Income	£0	£25,815	£40,000	£18,797	£0	£0	£49,000	£0	£0	£0	£0	£0	£133,512	£58,797	£74,815	127%	Additional funding
Total Capital Expenditure	£43,541	£107,130	£154,939	£11,000	£15,676	£100,228	£25,604	£0	£0	£0	£0	£0	£458,118	£242,448	£215,670	89%	Additional expenditure unbudgeted
Total Net Capital Expenditure	£43,541	£81,315	£114,939	-£7,797	£15,676	£100,228	-£23,396	£0	£0	£0	£0	£0	£324,506	£183,651	£140,855	77%	As above
Total Net Committee Expenditure	£34,663	£96,289	£126,355	-£3,793	£20,732	£98,744	£2,682	£4,997	£3,840	£7,251	£2,340	£16,018	£411,098	£276,954	£134,144	48%	As above
Community & Environment Committee																	
Total Income	£0	£0	£100	£0	£0	£0	£0	£0	£0	£0	£0	£0	£100	£100	£0	0%	
Total Expenditure	£35	£5,234	£4,300	£0	£950	£0	£3,856	£1,550	£65	£0	£2,319	£1,623	£19,932	£23,395	-£3,463	15%	
Total Net Revenue Expenditure	£35	£5,234	£4,200	£0	£950	£0	£3,856	£1,550	£65	£0	£2,319	£1,623	£19,832	£23,295	-£3,463	15%	
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	£250	£0	£0	£0	£0	£250	£500	£500	£0	0%	
Total Net Capital Expenditure	£0	£0	£0	£0	£0	£0	£250	£0	£0	£0	£0	£250	£500	£500	£0	0%	
Total Net Committee Expenditure	£35	£5,234	£4,200	£0	£950	£0	£4,106	£1,550	£65	£0	£2,319	£1,873	£20,332	£23,795	-£3,463	15%	
Planning & Highways Committee																	
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	£1,200	£0	£0	£0	£0	£1,100	£2,300	£2,300	£0	0%	
Total Net Revenue Expenditure	£0	£0	£0	£0	£0	£0	£1,200	£0	£0	£0	£0	£1,100	£2,300	£2,300	£0	0%	
Total Capital Income	£600	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£600	£500	£100	20%	
Total Capital Expenditure	£0	£484	£0	£0	£0	£0	£1,250	£0	£0	£0	£0	£250	£1,984	£2,000	-£16	1%	
Total Net Capital Expenditure	-£600	£484	£0	£0	£0	£0	£1,250	£0	£0	£0	£0	£250	£1,384	£1,500	-£116	8%	
Total Net Committee Expenditure	-£600	£484	£0	£0	£0	£0	£2,450	£0	£0	£0	£0	£1,350	£3,684	£3,800	-£116	3%	
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	£6,000	£0	£0	£0	£6,000	£12,000	£12,000	£0	0%	
Total Net Revenue Expenditure	£0	£0	£0	£0	£0	£0	£0	£6,000	£0	£0	£0	£6,000	£12,000	£12,000	£0	0%	
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	£6,000	£0	£0	£0	£6,000	£12,000	£12,000	£0	0%	
Funding																	
Total Income	£296,411	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£592,822	£592,822	£0	0%	
Total Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Net Revenue Expenditure	-£296,411	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	-£592,822	-£592,822	£0	0%	

[illegible]

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

Ear Marked Reserves
2024-2025

		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 Areas - S106/CIL/OSF	£548	£0	£2,820	£0	£2,397	£0	£0	£0	£0	£0	£0	£0	£0	£423	£0	£125 May £2,397 WCC-OSF 24/25
316	EMR - Albany Road SINC Maint - S106	£0	£0	£0	£65,472	£0	£0	£0	£0	£0	£0	£0	£0	£0	£65,472	£0	£65,472
325	EMR - Replace Play Area Equipment - PC	£4,744	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£8,744
330	EMR - Replace Tractors - PC	£33,500	£0	£3,175	£36,675	£0	£0	£0	£0	£0	£0	£0	£0	£0	£33,500	£0	£0
336	EMR - EV Chargers - PC	£11,000	£0	£0	£0	£11,000	£0	£0	£0	£0	£0	£0	£0	£0	£11,000	£11,000	£0
340	EMR - Replace Topper / Mower - PC	£33,500	£0	£3,175	£17,150	£10,000	£0	£0	£0	£0	£0	£0	£0	£0	£30,325	£0	£3,175
341	EMR - Replace IT Equipment - PC	£2,078	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,000	£1,000	£3,078
345	EMR - Election Expenses - PC	£85,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,500	£2,500	£87,500
350	EMR - Bldings Replace / Refurb - PC	£3,311	£0	£3,236	£75	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,311	£0	£0
351	EMR - Purchase of Community Asset - PC/CIL/WCIL	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
352	EMR - Sale of Community Asset	£16,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
353	EMR - New Capital Receipt	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
355	EMR - Tennis Court Maintenance - PC	£0	£0	£0	£4,900	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,900	£4,000	£13,100
356	EMR - Resurface Car Parks - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,500	£2,500	£2,500
357	EMR - Resurface Play Areas - PC	£10,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,000	£2,000	£12,000
360	EMR - Replace Bus Shelters - PC	£5,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£10,000
370	EMR - CCTV (JH) - PC	£9,063	£0	£0	£0	£1,848	£0	£0	£0	£0	£0	£0	£0	£0	£1,848	£0	£3,152
373	EMR - Southern Footpath - CIL/WCIL/S106	£50,563	£43,145	£15,815	£5,883	£0	£0	£0	£0	£0	£0	£0	£0	£0	£9,932	£0	£69
375	EMR - Replace Skate Park (PP) - CIL/WCIL/PC	£1,500	£0	£0	£17,060	£15,298	£15,676	£0	£0	£0	£0	£0	£0	£0	£50,563	£0	£1,500
376	EMR - Solar Panels on Roof (JH) - CIL/WCIL	£59,750	£0	£99,750	£40,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£59,750	£59,750	£0 Jun WCC-CIL £40,000
377	EMR - Extend Parking (PP) - CIL/WCC REPF	£54,678	£0	£0	£0	£3,450	£0	£100,228	£49,000	£0	£0	£0	£0	£0	£54,678	£0	£0
378	EMR - Albany Road Play Park - S106/OSF	£59,401	£0	£450	£73,196	£16,500	£0	£0	£0	£0	£0	£0	£0	£0	£57,146	£59,401	£2,255 Jul £16,500 WCC-OSF 24/25
379	EMR - Building Maintenance - PC	£18,500	£0	£0	£0	£0	£0	£0	£18,500	£0	£0	£0	£0	£0	£12,500	£12,500	£6,000
380	EMR - Name Sign (JH) - PC	£5,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£5,000
390	EMR - Stockable Chairs (JH) - PC	£1,800	£0	£874	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£874	£0	£926
393	EMR - WCC CIL Receipts 2021-22	£5,011	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£5,011
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	£12,867	£0	£30,022	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£30,022	£30,022	£42,889
396	EMR - SDNP CIL Receipts 2021-22	£481	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£481
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	£1,860	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,321
399	EMR - WCC CIL Receipts 2024-25	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
400	EMR - SDNP CIL Receipts 2024-25	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
401	EMR - WCC S106 Receipts 2024-25	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£331	£331	£50,962
		£472,382	£42,484	£51,293	£49,467	£7,897	£15,676	£100,228	£30,831	£0	£0	£0	£0	£0	£195,420	£99,298	£276,962

Skate Park Haul Road - Transfer CIL
PP CCTV - Transfer CYF/CIL
Transfer for funding of Tractor CVF



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

4.6.24

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

Capital Control Report 2024-2025 (Month 1).

Finance Manager
28.5.24

Bishop's Waltham Parish Council
Capital Projects Control 2024-25 Budget
Month 1

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 Income	1099	Income - Asset Disposals	Not expected	0	0	0	0	0	
		Total Gross Committee Income		0	0	0	0	0	
	4350 4408	Minor Assets	Oct/Mar	500	0	500	0	0	
		Replace IT Equipment	Apr/Sep	1,000	0	1,000	0	0	
Expenditure	4350 4408	Total Gross Committee Expenditures		1,500	0	1,500	0	0	
		EMR Movements		0	0	0	0	0	
		Total Net Committee Expenditures		1,500	0	1,500	0	0	
H&G Committee Income	1099	Income - Asset Disposals	Not expected	0	0	0	0	0	
	1336	WCC CIL Funding 2024-25	Jun	40,000	40,000	0	0	40,000	EMR 376 Solar Panels
	1337	WCC S106 Funding 2024-25	May	0	0	0	0	25,815	EMR 373 Southern Footpath (£25,815)
	1368	WCC Open Space Fund	Jul	18,797	18,797	0	0	18,797	EMR 315 Montague Rd/378 Albrand Rd
	1400	WCC Rural England PF	Oct	0	0	0	0	48,000	EMR 377 Extend Parking PP (£48,000)
		Total Gross Committee Income		58,797	58,797	0	0	133,612	
		Minor Assets	Oct	2,500	0	2,500	396	2,500	Replacement Bins (red)
	4364	Southern Footpath/Cycleway	Jun	0	0	0	0	0	EMR 373 (£5,883)
	4365	Replace Tractor	Jun	0	0	0	0	33,500	EMR 330 (£33,500)
	4368	Replace Topper/Mower	Jun	0	0	0	0	17,150	EMR 340 (£17,150)
Expenditure	4390	Replace Skate Park	Apr/Jun/Aug	0	0	0	43,145	32,736	EMR 374 (£43,145/£17,060/£15,676)
	4393	Solar Panels On Roof (JH)	Apr	99,750	99,750	0	0	99,750	EMR 376
	4415	Tennis Court Maintenance	Apr	6,000	6,000	0	0	4,900	EMR 355
	4417	Upgrade Intruder Alarm (JH)	Oct	2,500	0	2,500	0	2,500	
	4420	Costs - Purchase of Community Asset	Apr/Jun	0	0	0	0	3,311	EMR 351 (£3,311)
	4422	Replace Paving Stones	Oct	2,500	0	2,500	0	2,500	
	4423	EV Chargers	Jul	11,000	11,000	0	0	11,000	EMR 336
	4432	Montague Rd Play Areas	May	0	0	0	0	2,820	EMR 315 (£2,820 incl £2,397 WCC-OSF)
	4450	Extend Parking (PP)	Sep	0	0	0	0	100,228	EMR 377 (£100,228)
	4484	Stackable Chairs (JH)	May	0	0	0	0	0	EMR 390 (£1,800)
C & E Committee Income	4487	Building Maintenance	Oct	18,500	18,500	0	0	18,500	EMR 379
	4500	Albany Road Play Park	Apr	78,198	78,198	0	0	73,646	EMR 378 (£73,646 inc £16,500 WCC-OSF)
		Total Gross Committee Expenditures		220,948	213,448	7,500	43,541	405,041	
		EMR Movements		154,651	154,651	0	43,145	259,029	
C & E Committee Expenditure		Total Net Committee Expenditures		7,500	0	7,500	396	12,400	
		Total Gross Committee Income		0	0	0	0	0	
	4350	Minor Assets	Oct/Mar	500	0	500	0	0	
		Total Gross Committee Expenditures		500	0	500	0	0	
P & H Committee Income		EMR Movements		0	0	0	0	0	
		Total Net Committee Expenditures		500	0	500	0	0	
	1302	Grant - Stiles / Kissing Gates	Oct	500	0	500	600	0	
		Total Gross Committee Income		500	0	500	600	0	

[illegible]



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

4.6.24

Agenda Item – Annual Governance and Accountability Return for financial year ending 31 March 2024 – for consideration

- i. Final Internal Auditor Report 2023/24
- ii. Annual Internal Audit Report 2023/24
- iii. Section 1 – Annual Governance Statement 2023/24
To be completed by the Parish Council and signed by the Executive Officer and Chairman with the full council minute reference prior to that of Section 2.
- iv. Section 2 - Accounting Statements 2023/24
To be confirmed by the Executive Officer and signed by the Chairman with the full council minute reference following that of Section 1.
- v. BDO LLP Conflict of Interest
To note the appointment of BDO LLP as External Auditor, confirm there are no known conflict of interest and signed by the Executive Officer and Chairman with the full council minute reference.

Proposal:

To consider the documents tabled (Internal Auditor Report, Annual Internal Audit Report, Annual Governance Statement, Accounting Statements and Conflict of Interest Form for 2023/24) for Council approval on 11th June 2024

Finance Manager
26.5.24

Emma McKenzie
Bishop's Waltham Parish Council

22 May 2024

Dear Emma

Bishop's Waltham Parish Council Internal Audit 2023-24

Final Audit Report

The internal audit for the 23-24 financial year is now complete. I am pleased to be able to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR). I have one minor comment:

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

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information – that is the job of external audit.

We are required by the Annual Internal Audit Report included in 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 my internal audit work for 23-24. Recommendations are set out at Appendix A. I set out a schedule of tests not completed at this audit at Appendix B, these tests are not relevant to this Council.

The audit was carried out in three stages. Interim audits were completed on 7 November and 19 February, these concentrated on in year financial transactions and governance controls. The final audit was completed on 22 May and concentrated on the statement of accounts and balance sheet.

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.

Final Audit

The accounting statements have been agreed back to balance sheet and income and expenditure reports produced from the RBS accounting system. All comparatives reported in the financial statements have been agreed back to the audited 22-23 accounts, as published on the Council website.

The Council considered my second interim audit report at the FP&R Committee meeting on in February (minute FPR 218/23) and recommendations raised were actioned and noted.

The quarter 4 VAT return has been completed. A claim of £24,461 was submitted to HMRC on 19 April. The claim has been agreed to the VAT report produced by the accounting system. The refund has been paid by HMRC, this was checked into the Council's bank on 22 April 24.

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.

Final Audit

Non pay expenditure per box 6 to the accounts amounted to £741,621 up from £298,956 in 22-23.

4 additional transactions were selected from the period 11 and 12 cashbooks. The value of these transactions was £267K. 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

2 payments related to the purchase of St Johns Hall. I confirmed that the Council approved the purchase of the Hall at the extraordinary meeting of Full Council on 26th February. I am satisfied that this asset purchase has been approved in line with Financial Regulation requirements.

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.

Final Audit

The Council has completed the annual review of the Financial Risk Assessment and Action Plan. The risk assessment appears comprehensive, and there is evidence of update in year. The risk assessment was approved at Full Council on 12 March and an appropriate minute recorded (minute 280/23). The Council has met its obligations in this area for the 23-24 financial year.

There is limited mention of cyber risk in the risk assessment. It is recommended that the Council should carry out a cyber risk assessment with the assistance of the ICT support company in 24-25. This should document controls in place, areas where controls should be strengthened, and an assessment of whether cyber insurance should be purchased should be recorded.

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.

Final Audit

Reserves at 31 March 2024 were £687,865 (22-23 £961,134).

General reserves at year end were £200K. This represents 37 % of precept, which is at the lower mid end of recommended levels set out in the JPAG Practitioners' Guide (3 -12 months of net revenue expenditure).

The Council held earmarked reserves of £472K at 31.3.24. The largest reserves include:

- Tractor reserve - £33K
- Buildings reserve - £85K
- Skate Park CIL - £50K
- Solar Panels CIL - £60K
- Parking PP CIL – 54K

The Council has significantly reduced CIL reserves in 23-24, with a number of projects actioned (Albany park / skate park / St Johns Hall). The RFO confirmed reserves are reported to Finance Committee meetings, and considered in detail as part of budget setting.

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 31.1.23 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.

Final Audit

Precept per box 2 to the accounts was £532,213 (22-23 £505,255). This has been agreed to third party documentation provided by Central Government.

Income per box 3 to the accounts was £281,843 (22-23 £190,524).

2 further income items were reviewed at the year end visit:

- £2K credit from CAB for cost of end of lease refurbishment. This has been agreed to invoice, receipt checked to bank and billing confirmed to Council agreement with CAB.
- A remittance of £40,000 was received from WCC on 22 March. I have checked this to a remittance advice issued by the District Council, and to the Council's bank account.

The year-end sales ledger balance was £5,059. All debts were raised in March 24 and are therefore current debts. The sales ledger is well managed.

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

Not tested – the year end petty cash balance was £10, and the account is being closed. This is a trivial balance and considered as nil for the purpose of this audit.

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 and final audit

Staff costs per box 4 to the accounts were £334,419(22-23 £295,770).

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.

At the final audit I confirmed that box 4 only records payments relating to the employment of staff at the Council (Salaries / Overtime / Pensions and HMRC taxes).

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

Final Audit

Fixed assets per box 9 to the accounts were £ 3,788,099 (22-23 £3,367,514 RESTATED)

A new asset register accounting policy has been approved by the Council (5 September Finance Committee minute 43). 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 accounting policy change means that the 22-23 fixed asset balance has been restated - details are set out below:

Balance at 31.3.23 per audited accounts	3797112
Restated balance 22-23 per current AGAR	3367514
Difference	429598

A schedule of adjustments has been prepared by the RFO, these clearly show the transactions that have been written off of the asset register. I have reviewed a sample of these adjustments and they are compliant with the new fixed asset accounting policy.

The asset register balance at 31.3.24 agrees to the fixed asset register.

Additions of £478K have been added to the asset register. Main items are:

St Johns Ambulance Building (£180K)
Skatepark (£120K)
Footpath (£60K)

Deletions of £58K have been actioned. Main items is £45K old skate park.

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.

Final Audit

Box 10 - Borrowings £62,790 (22-23 £72,423)

The year-end balance has been agreed to year end statements supplied by Debt Management Office.

Cash per box 8 to the accounts was £672,648 (22-23 £976,183)

I reperformed the reconciliation for 31 March 2024. Reconciliations for all accounts had been completed by the RFO. I agreed all balances on reconciliations back to bank statements and to reconciliation reports produced from the accounting system, and to the year end balance sheet. The reconciliations had been reviewed by a councillor and this review properly evidenced on the reconciliations and bank statements.

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

BWPC has produced accounts on an accruals basis, this is required as income / expenditure is above £200k. Box 7-8 reconciliation and variance report prepared alongside other papers requested by external audit.

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

As a larger Council, with income / expenditure in excess of £200K, BWPC is required to follow the 2015 Transparency Code. This information is clearly set out on the Transparency page of the website

I specifically confirmed that the following information was up to date

- Grants awarded – updated to include 23-24 grant awards
- Payments over £500 – complete to the end of March 2024

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 together with the internal audit report from the AGAR. I would like to take this opportunity to thank you for your help with the audit. I look forward to working with you again next year, in the meantime please do not hesitate to contact me if I can be of any assistance.

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.

April Skies

Accounting

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	Direct Debits were approved by full council 12/03/24.
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.	Login re-established and RTI submissions and payments have been checked and confirmed.

Final Audit

Matter Arising	Recommendation	Council Response
There is limited mention of cyber risk in the risk assessment. It is recommended that the Council should carry out a cyber risk assessment with the assistance of the ICT support company in 24-25.	This should document controls in place, areas where controls should be strengthened, and an assessment of whether cyber insurance should be purchased should be recorded	

Appendix B

Internal Audit Control Objectives – Marked as not covered

Control Objective	Area for Audit	Why this has not been audited
F	Petty Cash	No petty cash at this council
K	Exemption from limited assurance review	Council had limited assurance review in 22-23
O	Trust Funds	No trusts at this council

Annual Internal Audit Report 2023/24

BISHOP'S WALTHAM PARISH COUNCIL

https://www.bishopswaltham-pc.gov.uk/Home_10171.aspx WEBSITE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

19/02/2024 22/05/2024 07/11/2023

Name of person who carried out the internal audit

M PLATTEN CPFA INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

22/05/2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Bishop's Waltham Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		‘Yes’ means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors’ rights in accordance with the requirements of the Accounts and Audit Regulations.		✓	during the year gave all persons interested the opportunity to inspect and ask questions about this authority’s accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

***Please provide explanations to the external auditor on a separate sheet for each ‘No’ response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

11/06/2024

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.bishopswaltham-pc.gov.uk

ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

Bishop's Waltham Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	871,366	961,134	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	505,255	532,213	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	190,524	281,843	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	295,770	334,419	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	11,285	11,285	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	298,956	741,621	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	961,134	687,865	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	976,183	672,648	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	3,367,514	3,788,099	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	72,423	62,790	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

11/06/2024

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	Bishop's Waltham Parish Council
----------------------------------	---------------------------------

☐ I confirm that there are no conflicts of interest with BDO

☐ I confirm the following conflicts of interest (please detail below:

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference

Signed (Clerk/RFO)

Print Name

Signed (Chair)

Print Name



Bishop's Waltham Parish Council

Finance Policy & Resources Committee

4.6.24

Agenda Item – Banking Mandates – *for approval*

Please approve the update to the banking mandates, with respect to the removal of Cllr Judy Marsh and the additions of Cllr Barry Nicholson (Chairman) and Cllr Tracy Conduct (Vice Chairman) as signatories for the following bank accounts:-

Unity Trust Bank
Arbuthnot Latham

Proposal: To approve the updated banking mandates.

**Finance Manager
25.05.24**



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

4.6.24

Agenda Item – Financial Regulations Review

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.

The National Association of Local Councils (NALC) has now published an updated model Financial Regulations for adoption.

The document following shows key points for Committee to consider that the Finance Manager and Executive Officer have highlighted for attention.

Proposal: to consider the suggestions for changes to the NALC Model Financial Regulations and approve such required Financial Regulations for Bishop's Waltham Parish Council.

Executive Officer
29.5.24

BISHOP'S WALTHAM PARISH COUNCIL

FINANCIAL REGULATIONS 2024

These Financial Regulations were adopted by the Council at the meeting held on XXX 2024 for Full Council after review by the Finance, Policy and Resources Committee on XXX 2024.

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1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) (**known at BWPC as the Finance Manager (FM)**) holds a statutory office, appointed by the council. **The FM:**
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;

- seeks economy, efficiency and effectiveness in the use of council resources; and
- produces financial management information as required by the council.

1.6. The council must not delegate any decision regarding:

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- **approve any grant or single commitment in excess of £5,000;**

2. Risk management and internal control

- 2.1. The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Executive Officer [with the FM]** shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, **Executive Officer [with the FM]** shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. The accounting control systems determined by the RFO (FM) must include measures to:**
 - **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**

- identify the duties of officers dealing with transactions and
 - ensure division of responsibilities.
- 2.6. At least once in each quarter, and at each financial year end, **the Council Chairman** shall be appointed to verify bank reconciliations (for all accounts) produced by **the FM. The Council Chairman** shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the **Finance Committee**.
- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.
- 3. Accounts and audit**
- 3.1. All accounting procedures and financial records of the council shall be determined by the **FM** in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO (FM) must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
- day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;
 - a record of the assets and liabilities of the council;
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual **Governance and Accountability** Return.
- 3.4. **The FM** shall complete and certify the annual Accounting Statements of the council contained in the Annual **Governance and Accountability** Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, **the FM** shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply **the FM**, internal auditor, or external auditor with such information and explanation as the council considers necessary.

3.7. The internal auditor shall be appointed by **the council** and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.8. The council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the council;
- reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. **The FM** shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. **The FM** shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its council tax (England) requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

- 4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Council.
- 4.3. No later than **November** each year, **the FM** shall prepare a draft budget with detailed estimates of all [receipts and payments/income and expenditure] for the following financial year along with a forecast for the **following two** financial years, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.
- 4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council not later than the end of November each year.
- 4.6. The draft budget with any committee proposals and **two-year forecast**, including any recommendations for the use or accumulation of reserves, shall be considered by the finance committee and a recommendation made to the council.
- 4.7. Having considered the proposed budget and **two-year forecast**, the council shall determine its council tax (England) requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. **The FM** shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.

- 5.2. **The FM** should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
 - 5.6. For contracts estimated to exceed £60,000 including VAT, the Executive Officer shall seek formal tenders from at least three suppliers agreed by the council **OR** {advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation}. Tenders shall be invited in accordance with Appendix 1.
 - 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
 - 5.8. For contracts greater than £3,000 excluding VAT **the Executive Officer or FM** shall seek at least 3 fixed-price quotes;
 - 5.9. where the value is between £500 and £3,000 excluding VAT, **the Executive Officer or FM** shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
 - 5.10. For smaller purchases, **the Executive Officer or FM** shall seek to achieve value for money.
 - 5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
 - 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
 - i. specialist services, such as legal professionals acting in disputes;

¹ The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

- ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council {or relevant committee}. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Executive Officer under delegated authority, for any items below £500 excluding VAT.
 - the Executive Officer, in consultation with the Chair of the Council, or Chair of the appropriate committee, for any items below £2,000 excluding VAT.
 - {a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT.
 - {in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
 - Recommendation from the FP&R Committee and approval from the council for all items over £5,000;
- Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.
- 5.16. No individual member, or informal group of members may issue an official order, unless instructed to do so in advance by a resolution of the council, or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council, or a duly delegated committee acting within its Terms of Reference, except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the Executive Officer may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Executive

Officer shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.

5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

5.20. An official order or letter shall be issued for all work, goods and services above £250 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods. ~~SHALL WE REMOVE THIS AS DON'T DO ORDER LETTERS?~~

5.21. Any ordering system can be misused and access to them shall be controlled by the FM. ~~REMOVE?~~

6. Banking and payments

6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with **Unity Trust Bank**. The arrangements shall be reviewed **annually for** security and efficiency.

6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.

6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified **by FM**. (Where the certification of invoices is done as a batch, this shall include a statement by the **FM** that all invoices listed have been 'examined, verified and certified' by the **FM**).

6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

6.5. All payments shall be made by **online banking/cheque**, in accordance with a **resolution of the council {or duly delegated committee}{or a delegated decision by an officer}**, unless **[the council] resolves to use a different payment method**.

6.6. **{For each financial year [the RFO] may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE,**

National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council {or a duly delegated committee} may authorise in advance for the year}. REMOVE?

6.7. {A copy of this schedule of regular payments shall be signed by [two members] on each and every occasion when payment is made - to reduce the risk of duplicate payments.} REMOVE?

6.8. {A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee} for information only. REMOVE?

6.9. The Clerk and RFO shall have delegated authority to authorise payments {only} in the following circumstances:

- i. {any payments of up to [£500] excluding VAT, within an agreed budget}.
- ii. payments of up to [£2,000] excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
- iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 {or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of [the council], where the [Clerk and RFO] certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council {or finance committee}.
- iv. Fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council {or finance committee}.

6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council {or finance committee}. The council {or committee} shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

7.1. Where internet banking arrangements are made with any bank, [the RFO] shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify [a number of TWO] councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. {The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.}

- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent [by email] to [two] authorised signatories. (shall be provided to an authorised signatory)
- 7.5. In the prolonged absence of the Service Administrator [an authorised signatory] shall set up any payments due before the return of the Service Administrator.
- 7.6. Two [councillors who are] authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system. REMOVE?
- 7.7. Evidence shall be retained showing which members approved the payment online {and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes}.
- 7.8. A full list of all payments made in a month shall be provided to the next [council] Finance Committee meeting {and appended to the minutes}.
- 7.9. With the approval of [the council] in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are [signed/approved online] by [two (an) authorised members]. The approval of the use of each variable direct debit shall be reviewed by [the council] at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of [the council] provided that each payment is approved online by [two (an) authorised bank signatories], evidence is retained and any payments are reported to [the council] at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed {or approved online} by [two (an) members], evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by [the council] at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by [two of] the Clerk and [the RFO] [a member]. This is a potential

area for fraud and the individuals involved should ensure that any change is genuine. ~~Data held should be checked with suppliers every [two years].~~

7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.14. Remembered password facilities (other than secure password stores requiring separate identity verification) should not be used on any computer used for council banking.

8. ~~Cheque payments~~

~~8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by [two members] (and countersigned by the Clerk).~~

~~8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.~~

~~8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.~~

~~8.4. {Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council {or committee} meeting}. Any signatures obtained away from council meetings shall be reported to the council {or Finance Committee} at the next convenient meeting.~~

9. Payment cards

~~9.1. Any Debit Card issued for use will be specifically restricted to [the Clerk and the RFO] and will also be restricted to a single transaction maximum value of [£500] unless authorised by council or finance committee in writing before any order is placed.~~

~~9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by [the council]. Transactions and purchases made will be reported to [the council] and authority for topping-up shall be at the discretion of [the council].~~

9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk (and **RFO**) **{specify other officers}** **(Groundsmen/Estates Manager)** and any balance shall be paid in full each month.

9.4. **Personal credit or debit cards of members or staff shall not be used {under any circumstances.} OR {except for expenses of up to [£250] including VAT, incurred in accordance with council policy.}**

10. Petty Cash

10.1. {The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk [or RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.} **OR** {The RFO shall maintain a petty cash [float/imprest account] of [£250] **REMOVE??** and may provide petty cash to officers for the purpose of defraying operational and other expenses. **SHALL WE DISPOSE OF PETTY CASH AND MAKE REFUNDS ONLY?**

- a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
- b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.}

11. Payment of salaries and allowances

11.1. As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.

11.2. Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.

11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council **[or relevant committee]**.

11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by [the finance committee] to ensure that the correct payments have been made.

11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the [Secretary of State/Welsh Assembly Government] (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the **RFO**.
- 12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the **RFO**.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, ~~following a report of the Clerk.~~ **[The RFO]** shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by **[the RFO]** and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the **RFO** considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.

13.6. {The RFO shall ensure that VAT is correctly recorded in the council's accounting software software and that any VAT Return required is submitted form the software by the due date}. OR {Any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.}

13.7. {Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.}

~~13.8. {Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.}~~

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by [the Clerk] to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

15.1. {[The officer in charge of each section] shall be responsible for the care and custody of stores and equipment [in that section].}

15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

15.3. {Stocks shall be kept at the minimum levels consistent with operational requirements.} REMOVE?

15.4. {The RFO shall be responsible for periodic checks of stocks and stores, at least annually.} REMOVE?

16. Assets, properties and estates

16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed [£500]. In each case a written report shall be provided to council with a full business case.

17. Insurance

- 17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk shall give prompt notification to [the RFO] of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to [the council] at the next available meeting. The RFO shall negotiate all claims on the council's insurers {in consultation with the Clerk}.
- 17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, or duly delegated committee.

18. [Charities]

- 18.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in

~~accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.]~~
REMOVE?

19. Suspension and revision of Financial Regulations

- 19.1. The council shall review these Financial Regulations [annually] and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- 19.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order **[insert reference of the council's relevant standing order]** and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.



Bishop's Waltham Parish Council

Finance Policy & Resources Committee

4.6.24

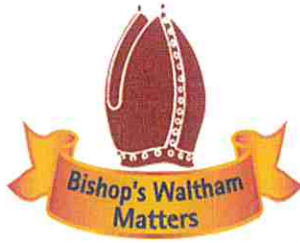
Policies – ACSO Complaints Procedure and Body Camera Procedure – *for consideration*

The accreditation for ACSO require appropriate policies are in place.

These were policies in place for the previous ACSO for reference.

Proposal: To consider the two policies tabled and approve them or recommend any alternative actions to take

**Executive Officer
29.05.24**



BISHOP'S WALTHAM PARISH COUNCIL

ACSO COMPLAINTS PROCEDURE

Any complaint concerning the actions of the ACSO notified to the Council should be dealt with as under.

1. The complainant shall be asked if he wishes to make an official, formal complaint which will be actioned in accordance with the Parish Council's Complaints procedure.
2. The complainant should be asked to put the complaint about the ACSO in writing to the Clerk or other nominated proper officer.
3. If the complainant does not wish to put the complaint to the Clerk or other proper officer, they may be advised to put it to the Chairman of the Council.
4. A meeting will be held with the ACSO to discuss the complaint and receive a response from the ACSO.
5. On receipt of a written complaint, the Clerk or Chairman shall try to settle the complaint directly with the complainant.
6. The Chairman or Clerk shall bring any written complaint which cannot be settled, to the next meeting of the Council.
7. The Clerk shall acknowledge the receipt of the complaint and advise the complainant when the matter will be considered by the Council or by the committee established for the purposes of hearing complaints.

Before the meeting:

8. The complainant shall be invited to attend the relevant meeting and bring with them such representative as they wish.
9. Seven clear working days prior to the meeting, the complainant shall provide the Council with copies of any documentation or other evidence, which they wish to refer to at the meeting. The Council shall similarly provide the complainant with copies of any documentation upon which they wish to rely at the meeting.

At the meeting:

10. The Council shall consider whether the circumstances of the meeting warrant the exclusion of the public and the press. Any decision on a complaint shall be announced at the Council meeting in public.

11. Chairman to introduce everyone.

12. Chairman to explain procedure.

13. Complainant (or representative) to outline cause for complaint.

14. Members to ask any question of the complainant.

15. If relevant, clerk or other proper officer to explain the Council's position.

16. Members to ask any question of the clerk or other proper officer.

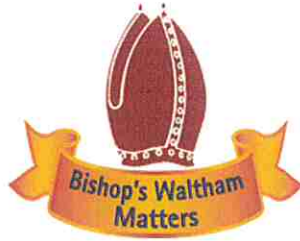
17. Clerk or other proper officer and complainant to be offered opportunity of last word (in this order).

18. Complainant to be asked to leave room while Members decide whether or not the grounds for the complaint have been made. (If a point of clarification is necessary, complainant to be invited back).

19. Complainant returns to hear decision and details of any action to be taken or to be advised when decision will be made.

After the Meeting

20. Decision confirmed in writing within seven working days together with details of any action to be taken.



Bishops Waltham Parish Council

Operational Procedural Guidelines In the use of BODYWORN CCTV CAMERAS

1. INTRODUCTION

- This document sets out Bishop Waltham Parish Council's Policy and Procedural Guidelines for the use of Body-worn CCTV cameras by the Community Safety Officers (Enforcement) within the Parish boundary.
- It will enable employees to comply with relevant legislation relating to video recording and outline the associated benefits to all Community Safety (Enforcement) Officers and the general public. It also documents best practice procedures with regard to integrity of data, images and video as well as its security and use.
- The use of Body-worn CCTV can provide a number of benefits which include a deterrent to acts of aggression or verbal and physical abuse toward the Enforcement Officers, in addition to providing evidence to support internal or Police investigations.
- Body-worn CCTV forms part of a Community Safety (Enforcement) Officers' Personal Protective Equipment and is provided solely for Health and Safety purposes. It will be used in an overt manner and reiterated by recorded image being shown on the front screen in clear view to members of the public.
- Prior to commencement of any recording Community Safety Officers (Enforcement) will give a clear verbal instruction that recording is taking place or is about to commence.
- Body-worn CCTV will not be used to gather evidence for Enforcement purposes nor will it be used as a tool to assist in the ad-hoc monitoring of staff.

2. LEGISLATION & STATUTORY GUIDANCE

2.1 INTEGRITY

- The integrity of any video data recorded will be considered in accordance with the following Legislation and Statutory Guidance forming part and including –

Data Protection Act 1998

Freedom of Information Act 2000

Human Rights Act 1998

Protection of Freedoms Act 2012

GDPR 2018

Home Office Surveillance Camera Code of Practice

Information Commissioners Code of Practice

2.2 DATA PROTECTION ACT & GDPR

- The Information Commissioner's Office is the regulator for the Act and has given guidance with regard to Community Safety (Enforcement) Officers use of Body-worn CCTV equipment.
- This Legislation regulates the processing of 'personal data' or 'sensitive personal data' whether processed on computer, CCTV, still camera or any other media.
- Any recorded image that is aimed at or may identify a particular person is described as 'personal data' and covered by this Act and will include images and audio captured using Bodyworn equipment.
- The use of Body-worn CCTV in this guidance is 'overt use' meaning that equipment is not to be worn or used in a hidden or covert manner.
- Where an individual asks to view footage this is called a 'Subject Access Request'. The requester is only allowed to see footage of themselves and anyone who has provided consent for their images to be viewed by them.

2.3 FREEDOM OF INFORMATION ACT 2000

- This Act grants a general right of access to information held by public bodies, which is not personal data.
- Information released under FOI can include statistical and other non-personal information.

2.4 HUMAN RIGHTS ACT 1998

- Article 6 HRA 1998 provides for the right to a fair trial. All images captured through the use of a Body-worn device have the potential for use in court proceedings and must be safeguarded by an audit trail in the same way as any other evidence.
- Article 8 HRA 1998 concerns the right for private and family life, home and correspondence. Recordings of persons in a public place are only public for those present at the time and can still be regarded as potentially private.
- Any recorded conversation between members of the public should always be considered private and users of Body-worn equipment should not record beyond what is necessary when recording a confrontational situation.
- The Council will further ensure that the use of Body-worn CCTV is reiterated by Community Safety (Enforcement) Officer wearing it in a prominent position (normally on their chest) and that it is in a forward facing display is visible to anyone being recorded.
- Additionally, the Community Officer will wear identification that it is a CCTV device and make a verbal announcement prior to commencement of any recording.

2.5 PROTECTION OF FREEDOM INFORMATION ACT 2000

- Part 2 creates new regulation for, and instructs the Secretary of State to prepare a code of practice towards, closed-circuit television and automatic number plate recognition.
- Chapter 1 gives the full regulatory legislation of CCTV and other surveillance camera technology which relates to a Code of Practice and interpretations.

2.6 HOME OFFICE SURVEILLANCE CAMERA CODE OF PRACTICE

- The integrity of any video data recorded will be considered in accordance with this Statutory Guidance.
- The Home Office is the regulator for this guidance with regard to Community Safety Officers use of Body-worn CCTV equipment.
- This guidance is centred around “12 Guiding Principles” which Bishops Waltham Parish Council will adopt and adhere to at all times.
<https://www.gov.uk/government/publications/circular-0112013>

2.7 INFORMATION COMMISSIONERS CODE OF PRACTICE

- The Information Commissioners Code of Practice is the Statutory Guidance issued that runs in conjunction with the Surveillance Code of Practice issued with regard to the officer’s use of Body-worn CCTV equipment.
- The Surveillance Camera Commissioner can be contacted at: -
SCC@homeoffice.gsi.gov.uk.

3. ON STREET OPERATIONAL GUIDANCE AND BEST PRACTICE

3.1 TRAINING

- All Community Safety Officers will receive full training in the use of Body-worn CCTV.
- This training will include practical use of equipment, on street operational guidance and best practice, when to commence and cease recording and the legal implications of using such equipment.
- Additionally, the Community Safety Officer shall receive ongoing refresher training in ‘Conflict Awareness and Management’.

3.2 DAILY USE

- Body-worn CCTV will only be used in the event that a Community Safety Officer finds themselves in a confrontational situation where they are subject to, or feel that they are likely to be subject to, verbal or physical abuse.
- Recordings will not commence until the Community Safety Officer has issued a verbal warning of their intention to turn on the Body-worn device.
- Recordings will not be made whilst performing normal patrolling duties however for the gathering of any evidence related to all criminal activity it may be used.
- All recordings will be held within a specifically designed controlled and secure database.
- Access to recordings will be restricted to authorised personnel in the Community Safety Team and Senior Managers responsible for administration of the Council.

3.3 START OF SHIFT PROCEDURE

- The Community Safety (Enforcement) Officer will be issued with individual own Body-worn CCTV device.
- At the commencement of each shift the Officer will ensure that the unit is fully functioning and that it has been cleared of all previous recordings.
- The check will also include verifying that the unit is fully charged and that the date and time displayed is correct.

3.4 RECORDING

- Recording must be incident specific and be related to the incident.
- The Community Safety (Enforcement) Officer must not indiscriminately record entire duties, patrols or FPN issue processes and must only use recording to capture video and audio at specific incidents.

For the purposes of this guidance an 'incident' is defined as:

- An engagement with a member of the public which, in the opinion of the Community Safety (Enforcement) Officer, is confrontational and where the Officer believes that they may be subject to physical or verbal abuse or
- Where the Community Safety (Enforcement) Officer is approached by a member of the public in a manner perceived as aggressive or threatening.
- At the commencement of any recording, the Community Safety (Enforcement) Officer should, where practicable, make a verbal announcement to indicate why recording has been activated and where possible this should include the date, time and location together with confirmation that the incident is being recorded using video and audio.
- The purpose of issuing a verbal warning is to allow a member of the public to modify what would otherwise be regarded as unacceptable confrontational or aggressive and threatening behaviour.
- If, at any time during an incident the Community Safety (Enforcement) Officer considers that the use of Body-worn CCTV or the issuing of a verbal warning is likely to inflame a confrontational situation the Officer may use discretion to disengage from further discussion and withdraw from the incident.
- A standard specific form of words to be used in any warning to a member of the public has not been prescribed, but Community Safety (Enforcement) Officer should use straightforward speech that can be easily understood by those present such as:
- "Sir / Madam, as part of our policy I would like to inform you that I will be recording this conversation"

3.5 PLAYBACK

- The Community Safety (Enforcement) Officer will need to be fully aware of the legal implications once digital images and audio have been recorded.
- To this end Playback should only be at the request of a Police Officer attending the incident.
- Any request to view captured video by a member of the public will need to be made in writing to Bishops Waltham Parish Council in line with the 'subject access procedure'.

- Evidence of identity prior to viewing must also be provided.

3.6 END OF SHIFT

- The Community Safety (Enforcement) Officer should ensure that any CCTV footage required for evidential purposes has been correctly bookmarked and that any Incident Reports have been completed.
- It will be the responsibility of the Community Safety Officer to ensure that their Body-worn device is placed on charge at the end of their shift.

3.7 STORAGE OF DATA

- All recorded footage will be uploaded to the Body-worn camera software by the Officer.
- The Officer on duty will ensure that any footage to be retained has been correctly bookmarked and that supporting Incident Reports have been completed.
- For Incidents where the Police have not been in attendance, the Executive Officer or Parish Clerk will review the recording and a decision made on whether referral to the Police is appropriate.
- The Executive Officer or Parish Clerk or Community Safety (Enforcement) Officer will then transfer the data to a secure hard drive within the software and complete the Information Asset Log.
- All retained data will be kept until all investigations have been completed or prosecution has taken place before deletion.
- All data not required for evidential purposes will be deleted after upload as part of the software's standard filing and deletion set up.

3.8 TRANSFER OF DATA

- Any footage requested by Hampshire Police as part of their investigation will be burnt to disc, labelled as an official exhibit and handed to them.
- Once in their possession the disc will fall under the Hampshire Police Policy and Guidelines for Data Protection of the Constabulary.
- Details of this process and any relevant information i.e. PC name or collar number, date, time etc will be logged within the camera software so there is a full audit trail.



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