



**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 4<sup>th</sup> March 2025 at 7pm**

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

**Agenda**

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

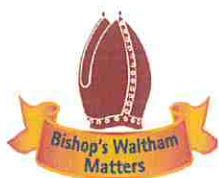
1. To receive and accept apologies for non-attendance.
2. To receive and accept declarations of disclosable pecuniary interests relating to items on this agenda.
3. To receive and accept any personal, pecuniary and non-pecuniary interests relating to items on this agenda.
4. Public Session - *for information only*
5. To approve the minutes of the meeting of 4<sup>th</sup> February 2025
6. Actions arising from the minutes of the meeting of 4<sup>th</sup> February 2025 - *for information only*
7. Report from Finance Manager - *for information only*
8. Finance matters:
  - i) Payments Schedule – *to approve payments.*
  - ii) Bank Account Reconciliations Month 10 – *to note the review by the Chairman*
  - iii) Parish Council Balance Sheet – *to note current position*
  - iv) Income and Expenditure Forecast - *to note current position*
  - v) Ear Marked Reserves – *to note current position*
9. Ear Marked Reserves – Year End 2024/25 Adjustments – *for approval*
10. Capital Control Report - *for information only*
11. Internal Auditor Report – Second Interim Audit 2024/25 – *for consideration*
12. Financial Regulations and Financial Risk Assessment – Review – *for consideration*
13. West Hoe Cemetery Management Committee – Request for Funding – *for consideration*
14. Policy Review – Update – *for consideration*
15. Requests for future agenda items - *for information only*
16. Date of next meeting – 1<sup>st</sup> April 2025
17. 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.**
18. Debtors' List - *for consideration*
19. Well House – *for consideration*
20. Quotations for Replacement Lighting at the Estates Shed – *for consideration*



**Bishop's Waltham Parish Council**  
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**on Tuesday 4<sup>th</sup> March 2025 at 7pm**

21. Quotations for Repairs or Replacement of the Gate of the Jubilee Hall Bin Store – *for consideration*
22. Quotations for Southern Pathway Ramp between Priory Park and Bosworth Gardens  
– *for consideration*
23. Quotations for Priory Park Tree Work – *for consideration*
24. Quotations for Replacement Cartridges for Hoe Road Recreation Ground Directional Ramps  
– *for consideration*
25. Hire Rates for 2025/2026 (Product Fee Increases) for Community Events – *for consideration*
26. Request for Funding from Bishop's Waltham In Bloom – Paper from Community and Environment  
Committee – *for consideration*
27. Staffing Matters – *for consideration*

*E McKenzie*  
Clerk to the Committee  
25<sup>th</sup> February 2025



**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 4<sup>th</sup> February 2025 at 7pm.**

**Present:**

Cllr Homer	
Cllr Jones	Chairman of the Committee
Cllr Pavey	Vice Chairman of the Committee
Cllr Stallard	
Cllr Williams	

**In Attendance:**

Mrs H Fisher	Finance Manager
Mrs C Wilkinson	Committees Officer

**Members of the Public:** 0

**FPR194/24 To receive and accept apologies for non-attendance**

Cllr Marsh – family commitments

Cllr Nicholson – family commitments (but joined at FPR212/24)

Cllr Homer - work commitments (but joined at FPR209/24)

**Resolved: To accept apologies for non-attendance**

**Proposed: Cllr Pavey**

**Seconded: Cllr Williams**

**All in favour**

**FPR195/24 To receive and accept declarations of disclosable pecuniary interests relating to items on this agenda**

None.

**FPR196/24 To receive and accept any personal, pecuniary and non-pecuniary interests relating to items on this agenda**

Cllr Pavey – Agenda item 21 (FPR214/24)

**FPR197/24 Public Session**

No members of the public present.

**FPR198/24 To approve the minutes from the meeting of the Finance, Policy and Resources Committee – 7<sup>th</sup> January 2025**

**Resolved: to approve minutes of the Finance, Policy and Resources Committee – 7<sup>th</sup> January 2025**

**Proposed: Cllr Stallard**

**Seconded: Cllr Pavey**

**All in favour**

**FPR199/24 Actions arising from the meeting of the Finance, Policy and Resources Committee – 7<sup>th</sup> January 2025**

Noted.

**FPR200/24 Report from Finance Manager**

Noted.

**FPR201/24 Finance matters:**

i) Payments Schedule

**Resolved: to approve the payments tabled to a total amount of £168,153.12.**

**Proposed: Cllr Williams**

**Seconded: Cllr Stallard**

**All in favour**

ii) **Bank Account Reconciliation Month 9**  
**Resolved:** to note the review of the Bank Account Reconciliations Month 9 by the Chairman.  
**Proposed:** Cllr Pavey  
**Seconded:** Cllr Williams  
**All in favour**

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

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

v) **Ear Marked Reserves**  
Noted.

**FPR202/24** **Capital Control Report**  
Noted. The Finance Manager was continuing to pursue the S106 funds for the Southern Pathway.

**FPR203/24** **Reinvestment of Funds**  
**Resolved:** To recommend to Full Council the reinvestment of £436,837.00 with Arbuthnot Latham for 3 months at 4%.  
**Proposed:** Cllr Pavey  
**Seconded:** Cllr Williams  
**All in favour**

**FPR204/24** **Policy Review Update**  
The progress of this review was noted. Drafts were anticipated to be ready for inclusion in the papers for the Committee's next meeting.

**FPR205/24** **Financial Regulations and Financial Risk Assessment – Review – Appointment of Working Group**  
**Resolved:** To appoint Councillor Pavey to review the Parish Council's Financial Regulations and Financial Risk Assessment working with the Finance Manager and Executive Officer before bringing back a report to the Committee for consideration in March.  
**Proposed:** Cllr Stallard  
**Seconded:** Cllr Williams  
**All in favour** **ACTION: Cllr Pavey, Finance Manager, Executive Officer**

**FPR206/24** **Parish Council Halls and Grounds Hire Rates (Product Fee Increases) 2025/26**  
**Resolved:**  
i) To recommend to Full Council the hire rates as tabled with additional points noted below.  
ii) The all day hire rate for Priory Park Clubhouse would be rationalised to a single rate of £300 (including VAT).  
iii) To rationalise the staff hire rate to one single rate of £21 per hour (including VAT).  
iv) To maintain the Jubilee Hall car parking charges at their current level.  
**Proposed:** Cllr Pavey  
**Seconded:** Cllr Stallard  
**All in favour** **ACTION: Executive Officer**

**FPR207/24** **Requests for future agenda items**  
Financial Regulations and Risk Assessment Review  
Policy Review Update  
EMR movements

**FPR208/24**      **Date of next meeting – Tuesday 4<sup>th</sup> March 2025**  
Noted.

**FPR209/24**      **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.**

*At this point, Councillor Homer joined the meeting.*

**FPR210/24**      **Debtors' List**  
Noted.

**FPR211/24**      **Well House**  
An additional estimate for conveyancing was awaited. Another local firm was raised to be approached for a quotation. **ACTION: Finance Manager**  
**Resolved:**  
i)      **To approve the sale price of £200,000.00 and refer to Full Council for ratification**  
ii)     **To refer the quotations for conveyancing to Full Council for further consideration.**  
**Proposed: Cllr Williams**  
**Seconded: Cllr Homer**  
**All in favour** **ACTION: Executive Officer**

**FPR212/24**      **Land Transfers – Update**  
The update on the progress of the land transfers of, firstly, Bishop's Meadow open space and, secondly, Albany Wood open space and SINC were noted. Support was given for actions by the solicitor and WCC representatives in these matters.

*At this point Councillor Nicholson joined the meeting.*

**1. Bishop's Meadow (also originally known as Albany Farm)**

**Resolved:**  
i)      **To appoint Councillor Williams and Councillor Jones to a working group tasked to consider next steps.**  
ii)     **To authorise the working group to correspond or meet with the Parish Council's solicitor to gather information requested by the Committee, including the most recent tree condition survey and description of any works that have recently been carried out or that are planned.**  
**Proposed: Cllr Williams**  
**Seconded: Cllr Pavey**  
**All in favour** **ACTION: Executive Officer**

**2. Albany Wood**

**Resolved:**  
i)      **To note the recent meetings regarding the Albany Wood open space, SINC and southern footpath links and await confirmation that the expected works have been completed on the open space.**  
ii)     **To continue to monitor the progress of the actions to be completed by the property developer currently being pursued by WCC.**  
**Proposed: Cllr Stallard**  
**Seconded: Cllr Homer**  
**All in favour**

**FPR213/24**      **Quotations for Water Monitoring Contract**  
The ongoing arrangement for the water monitoring at the Coronation Hall would be clarified and information brought to the Full Council meeting scheduled to take place on 11<sup>th</sup> February. **ACTION: Committees Officer**

**Resolved: To recommend to Full Council that Commercial Environmental Services Ltd be appointed to undertake the water monitoring for the Parish Council's buildings at a monthly cost of £247.91, excluding VAT.**

**Proposed: Cllr Williams**

**Seconded: Cllr Homer**

**All in favour**

**ACTION: Executive Officer**

**FPR214/24**

**Report from Meeting with the Scouts Regarding Potential Building Project**

**Resolved: The tabled report was received and would be referred to Full Council for information.**

**Proposed: Cllr Stallard**

**Seconded: Cllr Williams**

**5 in favour, 1 abstention**

**FPR215/24**

**Quotations for Food Waste Contract for the Jubilee Hall:**

The frequency of waste collection would be increased to weekly in the interest of health and safety if necessary.

**Resolved: To recommend to Full Council that Veolia be appointed to undertake fortnightly food waste collections at the annual cost of £120, excluding VAT, with an additional one-off delivery cost of £10.00.**

**Proposed: Cllr Stallard**

**Seconded: Cllr Pavey**

**All in favour**

**ACTION: Executive Officer**

**FPR216/24**

**Quotations for Topographical Survey for Priory Park**

Some clarification regarding the architect's preferred contractor would be requested, since multiple positive comments had accompanied the tabled quotations. **ACTION: Committees Officer**

**Resolved: To refer back to AXIS for further clarification regarding their preferred contractor and to seek the reasoning regarding the area identified to be included in the topographical survey prior to Full Council considering the quotations received.**

**Proposed: Cllr Pavey**

**Seconded: Cllr Williams**

**All in favour**

**ACTION: Committees Officer**

**FPR217/24**

**Quotations for Brushcutter/Trimmer Course**

**Resolved: To recommend to Full Council that two volunteer Footpath Wardens and two Parish Council Groundspeople attend a one-day Safe Use of Brush-cutters and Trimmers City and Guilds Award - Level 2 course at Sparsholt at a cost of £409 per person.**

**Proposed: Cllr Stallard**

**Seconded: Cllr Homer**

**All in favour**

**ACTION: Executive Officer**

**FPR218/24**

**Staffing Matters**

**i) Permanent Full Time Groundsperson Position**

**Resolved:**

**i) To sign off Mr Morris' probationary period as successfully completed.**

**ii) To offer Mr Morris the permanent role of Parish Council Groundsperson as of 01.02.25 at SP4.**

**iii) To note and approve the interim objectives for early 2025.**

**Proposed: Cllr Williams**

**Seconded: Cllr Stallard**

**All in favour**

**ACTION: Staffing Sub-Committee & Executive Officer**

*At this point the Committees Officer left the meeting.*

**II) Confidential Staffing Matter**

The Chairman and Finance Manager provided an update on the matter arising.

**Resolved: To reinstate previous offer for 5 days and refer to Full Council for ratification**

**Proposed: Cllr Nicholson**

**Seconded: Cllr Jones**

**All in favour.**

**ACTION: To refer the matter to Full Council for ratification**

**ACTION: Cllr Jones, Finance Manager, Executive Officer**

There being no further business the meeting ended at 9:15pm.

**Bishops Waltham Parish Council  
Finance, Policy and Resources Committee  
Actions Arising from the Committee Meeting 4.2.25**

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	
FPR096/23, FPR186/23	Cricket Club	To recommend to PC lease extension with further updates required by working group & reps	Superseded by newer actions. Monitoring only.	EO	PC 12.9.23. - complete Meeting held 26.9.23 (JM,BN,RS with BWCC reps). Agenda Item Jan 24 and March 24
FPR161/23, FPR174/23	Policies	I) To confirm policies approved II) To update policies as suggested III) To liaise with H&S consultant	01/12/2023 Superseded by newer actions.	EO (RS)	In progress. Updates received from H&S consultant Jan 24 for future agenda item.
FPR208/23	Land at Montague Road	To consult with local residents	Apr-24	EO/AO	In liaison with H&G
FPR240/23	Asset Register Review	To submit summary report	May-24	EJ/RS	
FPR241/23, FPR13/24	Cyber Security	I) To draft action plan to send to IT team II) To draft Risk Assessment for FP&R	I) June 24 II) Aug 24	RS / FM	Drafted May 24
FPR249/23, FPR62/24	Bowls Club Lease	To monitor Bowls Club lease renewal	Jun-24	WG/AO/EO	Draft lease to be considered by FP&R. Agenda Item August 24. Correspondence to progress Jan 25.
FPR267/23	Two New Policies	To draft new policies on menopause and flexible working	Jul-24	WG (KJ/RS) /EO	Meeting due
FPR275/23	OH Assessments	To organise OH Assessments	Jul-24	EO	In progress. One completed and referred to SSC.
FPR16/24	Bodycam Procedure	Update	Aug-24	EO	
FPR91/24	Land Acquisition	To continue with WG actions	Nov-24	WG	
FPR142/24, FPR165/24	Well House	I) To retain sale price and review	Complete (see below)	EO	
FPR167/24	Staffing Matters III)	Old and new model contract to be compared	Complete	SSC/EO	In progress
FPR184/24	Morley Drive Land	To refer to PC - valuations To write letter to residents	Feb-25	EO	PC14.1.25
FPR205/24	Financial Risk Assessment	To review FR and FRA	Complete	MP/FM/EO	Agenda item March 2025
FPR206/24	Hire Rates 2025/26	To refer to PC for approval	Complete	EO	PC11.2.25
FPR211/24	Well House	To refer to PC for ratification and quotations for conveyancing	Complete	EO	PC11.2.25
FPR212/24	Land Transfers - Bishop's Meadow	To progress next steps	Jul-25	KJ/JW	
FPR212/24	Land Transfers - Albany Wood	To monitor remedial works by CN as under action by WCC	Jul-25	FP&R	
FPR213/24	Coronation Hall water monitoring contract	To clarify water monitoring at CH	Complete	CO	Referred to H&G
FPR213/24	Water monitoring contract	To refer to PC for approval	Complete	EO	PC11.2.25
FPR215/24	Food Waste Contract	To refer to PC for approval	Complete	EO	PC11.2.25
FPR216/24	Topographical Study	To seek further clarification on quotations and refer to PC for approval	Complete	CO/EO	PC11.2.25
FPR217/24	Brushcutter Training	To refer to PC for approval	Complete	EO	PC11.2.25
FPR218/24	Staffing Matters	To refer to PC for approval	Complete	EO	PC11.2.25





## Bishop's Waltham Parish Council

### Finance, Policy & Resources Committee

#### 4.3.25

#### **Agenda Item 7 – Report from Finance Manager - *for information only***

##### **New Product Fee Charges**

The agreed product fee charges for the 25/26 financial year have been uploaded to the finance system. The new charges for fees/hire/leases/licences will start from 01/04/25. I have written to all affected, to confirm hire/lease/licence rates for the next financial year.

##### **LGPS Annual Return**

I have begun work on the 2024/25 LGPS Annual Return (Hampshire Pension Fund which has to be completed and submitted by 30 April 2024. I have also begun work on reviewing employee contribution rates for 2025/26.

##### **Asset Register Check**

The annual asset register check is underway and will be reported to the full Council on 11<sup>th</sup> March 2025.

##### **S106 Funding – Southern Footpath/Cycleway**

I am continuing to chase Winchester City Council for the S106 Funding in relation to the Southern Footpath/Cycleway. The initial request for funds was made in May 2023, and to date no funding has been received. In the last email response received in February, it was being reviewed by WCC finance department. Cllr Williams has been working with me to progress the matter.

**Finance Manager 25.02.25**



## Bishop's Waltham Parish Council

### Finance, Policy & Resources Committee

#### 4.3.25

#### **Agenda Item 8 – Finance Matters** – *for consideration*

Finance matters:

- i. Payments Schedule – *to approve payments*
- ii. Bank Account Reconciliations Month 10 – *to note the review by the Chairman*
- iii. Parish Council Balance Sheet – *to note current position*
- iv. Income and Expenditure Forecast – *to note current position*
- v. Ear Marked Reserves - *to note current position*

Finance Manager 25.2.25

i) Payments Schedule

– *to approve payments*

Payments For Authorisation

Supplier/Account Name	Invoice Date	Due Date	Invoice Number	Net Value	VAT	Invoice Total	AVC	Centre/Analysis Description	Posted	Approved	Pay By?	Fald	Comments
18KILAS	31/01/2025	21/02/2025	INV-22042	£324.00	£64.80	£388.80	4282	250 PP Cleaning Jan 25	Yes		BT	21.02.25	
18KILAS	14/02/2025	07/03/2025	INV-22124	£180.00	£36.00	£216.00	4282	260 JH Cleaning Feb 25	Yes		BT		
AMAZON	31/01/2025	31/01/2025	54935203	£33.71	£6.74	£40.45	4350	499 Gloves x 4 for FP Warden Tools	Yes		BC		
ARIL SKIES ACC	17/02/2025	28/03/2025	INV-0324	£332.00	£0.00	£332.00	4090	100 2nd Audit 24/25	Yes		BT		
ARTHUR	07/02/2025	07/02/2025	5AEXPFB25	£15.52	£2.78	£18.30	Various	Various Milk and Key Cutting	Yes		BT	07.02.25	
AWD LAW	13/02/2025	04/02/2025	JH/BISH010-0001	£100.00	£0.00	£100.00	4505	299 Solicitor disbursement costs	Yes		BT	21.02.25	EMR 350
AXIS ARCHI	25/01/2025	28/02/2025	2001744815	£5,412.50	£1,282.50	£7,695.00	4485	299 Architectural Services	Yes		BT		
B&Q TRADE	27/01/2025	13/02/2025	724299820	£17.50	£3.50	£21.00	4310	230 Compost and Primroses	Yes		BT	13.02.25	
BRIIT GAS	27/01/2025	13/02/2025	724299820	£1,546.76	£309.35	£1,856.11	4344	260 JH Gas 02/01-25/01/25	Yes		DD	13.02.25	
BUSINESS STREAM	17/01/2025	03/03/2025	30042497207199	£504.72	£0.00	£504.72	4345	240 HR Water 15/11-14/02/25	Yes		DD	14.02.25	
BW LANDSCAPING	13/02/2025	13/02/2025	0125	£1,750.00	£350.00	£2,100.00	4270	220 PP Poplar re-pollarding	Yes		BT	21.02.25	
BW ROTARY CLUB	04/02/2025	21/02/2025	2561	£30.00	£0.00	£30.00	4230	310 CEC Environ Issues - Sustainable BW	Yes		DD	20.02.24	
DIGI TOOLBOX	10/02/2025	24/02/2025	7896374	£934.07	£186.81	£1,120.88	4044	100 IT/Telecoms Support/Service	Yes		BT		
EARTHANCHORS	11/02/2025	11/02/2025	Q9376-2	£536.00	£107.20	£643.20	4350	299 Wheelie Bin Bolt Down Kit x 4	Yes		BT		
ELITE	29/01/2025	28/02/2025	3654	£30.00	£6.00	£36.00	4102	260 PAT Testing - Hot trolley	Yes		BT		
ENGINE GAS LTD	07/02/2025	21/02/2025	1-01565956	£533.08	£106.62	£639.70	4344	250 PP Gas 01/01-31/01/25	Yes		DD	21.02.25	
FORWARD	01/02/2025	28/02/2025	9160	£40.00	£8.00	£48.00	4332	260 JH Security Feb 25	Yes		BT		
FUELGEMIE	03/02/2025	17/02/2025	11336249	£185.85	£37.17	£223.02	4304	200 Fuel card charges Jan 25	Yes		DD	18.02.25	
GETWHEELBINS	11/02/2025	14/02/2025	5005153	£188.00	£37.60	£225.60	4350	299 4 x 140 Litre Wheelie Bin Red	Yes		BT	14.02.25	
GRIFFIN	20/02/2024	06/03/2025	16413	£290.00	£58.00	£348.00	4332	260 JH Fire Equipment/Light Inspection	Yes		BT		
GRIFFIN	20/02/2024	06/03/2025	16415	£85.00	£17.00	£102.00	4332	Various GS/HR Fire Equipment Inspection	Yes		BT		
GRIFFIN	20/02/2024	06/03/2025	16416	£190.00	£38.00	£228.00	4332	250 PP Fire Equipment/Light Inspection	Yes		BT		
GRIFFIN	20/02/2024	06/03/2025	16414	£195.00	£39.00	£234.00	4332	275	Yes		BT		
HAGS-SMP	06/02/2025	08/03/2025	100949	£15.00	£3.00	£18.00	4327	290 AR Replace End Caps	Yes		BT		
HEARDWJ	10/02/2025	17/02/2025	INV-76115	£165.93	£33.19	£199.12	4306	200 YG11 HKF New Battery	Yes		BT	17.02.25	
HEARDWJ	20/02/2025	27/02/2025	INV-76276	£301.32	£60.26	£361.58	4306	200 BT65 JRX Oil leak repair	Yes		BT		
HUMPHREY	17/02/2025	17/02/2025	INV4030	£115.00	£23.00	£138.00	4337	260 JH replace ball valve and syphon	Yes		BT	21.02.25	
HUMPHREY	25/02/2025	25/02/2025	INV4054	£75.00	£15.00	£90.00	4337	240 HR Reft toilet cistern to wall	Yes		BT		
HUMPHREY	25/02/2025	25/02/2025	4849	£42.00	£8.40	£50.40	4273	100 Payroll Services - Feb 2025	Yes		SO		
INFINITY	04/02/2025	18/02/2025	INV-01382	£2,183.20	£436.64	£2,619.84	4327	290 JH Youth Shelter Agriflex surface	Yes		BT	18.02.25	
Inter Account Transfer	24/01/2025		20496254	£4,817.95	£0.00	£4,817.95	N/A	N/A Transfer funds	Yes		IAT	24.01.25	
Inter Account Transfer	24/01/2025		20496241	-£4,817.95	£0.00	-£4,817.95	N/A	N/A Transfer funds	Yes		IAT	24.01.25	
Inter Account Transfer	30/01/2025		20496238	£5,000.00	£0.00	£5,000.00	N/A	N/A Transfer funds	Yes		IAT	30.01.25	
Inter Account Transfer	30/01/2025		20496241	-£5,000.00	£0.00	-£5,000.00	N/A	N/A Transfer funds	Yes		IAT	30.01.25	
Inter Account Transfer	31/01/2025		20496254	£49,000.00	£0.00	£49,000.00	N/A	N/A EMR Funds transfer	Yes		IAT	31.01.25	
Inter Account Transfer	31/01/2025		20496238	-£49,000.00	£0.00	-£49,000.00	N/A	N/A EMR Funds transfer	Yes		IAT	31.01.25	
Inter Account Transfer	14/02/2025		20496254	£26,850.00	£0.00	£26,850.00	N/A	N/A EMR Funds transfer	Yes		IAT	14.02.25	EMR 377
Inter Account Transfer	14/02/2025		20496238	-£26,850.00	£0.00	-£26,850.00	N/A	N/A EMR Funds transfer	Yes		IAT	14.02.25	EMR 377
Inter Account Transfer	19/02/2025		20496241	£8,000.00	£0.00	£8,000.00	N/A	N/A Supplier payments	Yes		IAT	19.02.25	
Inter Account Transfer	19/02/2025		20496238	-£8,000.00	£0.00	-£8,000.00	N/A	N/A Supplier payments	Yes		IAT	19.02.25	
Inter Account Transfer	25/02/2025		20496241	£33,000.00	£0.00	£33,000.00	N/A	N/A Payroll Feb 25	Yes		IAT	25.02.25	
Inter Account Transfer	25/02/2025		20496238	-£33,000.00	£0.00	-£33,000.00	N/A	N/A Payroll Feb 25	Yes		IAT	25.02.25	
MCKENZIE	10/02/2024	14/02/2024	EMEXPFB25	£72.00	£0.00	£72.00	4007	100 Travel Expenses	Yes		BT	14.02.25	
METRIC GROUP LTD	10/02/2025	12/03/2025	1866693	£178.48	£35.70	£214.18	4286	261 JHCP Machine Tickets	Yes		BT		
MVSURFACING	27/02/2025	14/03/2025	1111	£2,600.00	£520.00	£3,120.00	4450	299 PP O/F Car Park Entr Surfacing	Yes		BT		
NETWORK MERCHANTS	31/01/2025	28/02/2025	INV98938	£156.00	£31.20	£187.20	4150	261 JHCP Card Charges Jan 25	Yes		DD		
OCTOPUS ENERGY	05/02/2025	19/02/2025	KI-0468AD2-0005	£75.79	£3.79	£79.58	Various	270 WH Gas & Electric 01/01-31/01/25	Yes		BT	19.02.25	
ORIGIN AMENITY SOLUT	17/02/2025	31/03/2025	OAS10137211	£78.00	£15.60	£93.60	4319	200 Red/Green Cone Nozzle	Yes		BT	28.02.25	
PAYROLL	28/02/2025	28/02/2025	N/A	£25,158.32	£0.00	£25,158.32	N/A	515 Basic Salary Payments - Feb 25	Yes		BT	28.02.25	
PAYROLL	28/02/2025	28/02/2025	N/A	£2,189.65	£0.00	£2,189.65	N/A	516 Co. NIC Payments - Feb 25	Yes		BT	28.02.25	
PAYROLL	28/02/2025	28/02/2025	N/A	£562.84	£0.00	£562.84	N/A	517 Overtime Payments - Feb 25	Yes		BT	28.02.25	
PAYROLL	28/02/2025	28/02/2025	N/A	£4,922.83	£0.00	£4,922.83	N/A	520 Co. Pension Payments - Feb 25	Yes		BT	28.02.25	
PRFORMUSIC PP	29/01/2025	26/02/2025	SIN2942817	£215.45	£43.09	£258.54	4142	250 PHS MR 05/01/25-04/01/26	Yes		BT	26.02.25	
SCREWFIX	18/02/2025	31/03/2025	2002218218	£17.46	£3.50	£20.96	4310	230 Hacksaw blades/draft excluders	Yes		BT		
SOLENT	29/01/2025	07/02/2025	31195	£30.00	£6.00	£36.00	4209	310 Vinyl Sticker - VotY	Yes		BT	07.02.25	
SSE ENERGY SOLUTIONS 3	05/02/2025	19/02/2025	INV2397863	£190.69	£7.51	£202.22	4343	275 CH Electric 01/01-31/01/25	Yes		BT	24.02.25	8700614653
SSE ENERGY SOLUTIONS	08/02/2025	22/02/2025	INV2419724	£148.20	£9.43	£155.63	4343	250 PP Electric 08/10-29/01/25	Yes		DD	24.02.25	
SSE ENERGY SOLUTIONS	08/02/2025	22/02/2025	INV2419439	£2,587.60	£924.32	£3,511.92	4343	280 GS Electric 18/10-31/01/25	Yes		DD	24.02.25	
SSE ENERGY SOLUTIONS	08/02/2025	22/02/2025	INV2418890	£1,236.98	£278.94	£1,515.92	4343	240 HR Electric 08/10-30/01/25	Yes		DD	24.02.25	

SSE ENERGY SOLUTIONS	08/02/2025	23/02/2025	IV02419731	£789.44	£157.88	£947.32	4343	260 JH Electric 08/10-29/01/25	Yes	DD	24.02.25
SSE ENERGY SOLUTIONS	10/02/2025	24/02/2025	IV02432421	£95.09	£4.75	£99.84	4343	261 JHCP Electric 01/01-31/01/25	Yes	DD	24.02.25
SSE ENERGY SOLUTIONS	13/02/2025	27/02/2025	IV02452845	£420.57	£21.08	£441.60	4344	275 CH Gas 01/01-31/01/25	Yes	BT	
UNITYTRUST	31/01/2025	28/02/2025	015	£6.00	£0.00	£6.00	4161	100 Service Charge - Jan 25	Yes	N/A	
VECK	07/02/2025	07/02/2025	TVEXPFB25	£13.31	£1.88	£15.20	4025	100 Squash x 4 and Sugar x 3	Yes	BT	07.02.25
VIKING DIR	31/01/2025	02/03/2025	5395405	£99.59	£13.32	£112.91	4025	100 Paper/Keyboard/Coffee	Yes	BT	
VIKING DIR	18/02/2025	20/03/2025	5479374	£48.93	£9.79	£58.72	4025	100 Office supplies	Yes	BT	
WCC	05/02/2025	05/02/2025	JHCP FB25	£276.00	£0.00	£276.00	4341	261 Business Rates	Yes	DD	05.02.25
WCC	05/02/2025	05/02/2025	WH FEB 25	£329.00	£0.00	£329.00	4341	270 Business Rates	Yes	DD	05.02.25
WORKWEAR EXPRESS	10/02/2025	14/02/2025	INV2111346	£189.54	£37.92	£227.46	4141	100 Staff - workwear	Yes	BT	14.02.25
<b>Total</b>						<b>£65,441.14</b>					

All invoices listed have been examined, verified and certified by the Finance Manager (RFO)

Bank Reconciliation Statement as at 31/01/2025  
for Cashbook 9 - Barclaycard Commercial

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclaycard Commercial	31/01/2025		0.00
			<u>0.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

Name BARRY NICHOLSON Signed [Signature] Date 06/02/2025

Signatory 2:

Name H. FISHER Signed [Signature] Date 06/02/25

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

Bank Reconciliation Statement as at 31/01/2025  
for Cashbook 10 - A&L 3m Fixed Term Deposit A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
A&L 3 m fixed term deposit	31/01/2025		432,314.87
			<u>432,314.87</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			432,314.87
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			432,314.87
		<b>Balance per Cash Book is :-</b>	<b>432,314.87</b>
		<b>Difference is :-</b>	<b>0.00</b>

Signatory 1:

Name BARRY NICHOLSON Signed  Date 06/02/2025

Signatory 2:

Name H. FISHER Signed  Date 06/02/25



Bank Reconciliation Statement as at 31/01/2025  
for Cashbook 11 - Unlty Current \*\*\*\*6238

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unlty Current 20496238	31/01/2025		14,878.06
			<u>14,878.06</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			14,878.06
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			14,878.06
		<b>Balance per Cash Book is :-</b>	<b>14,878.06</b>
		<b>Difference is :-</b>	<b>0.00</b>

Signatory 1:

Name BARRY NICHOLSON Signed [Signature] Date 06/02/2025

Signatory 2:

Name H. FISHER Signed [Signature] Date 06/02/25

Bank Reconciliation Statement as at 31/01/2025  
for Cashbook 12 - Unity Savings \*\*\*\*6241

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Savings 20496241	31/01/2025		150,099.34
			<u>150,099.34</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			150,099.34
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			150,099.34
		<b>Balance per Cash Book is :-</b>	<b>150,099.34</b>
		<b>Difference is :-</b>	<b>0.00</b>

Signatory 1:

Name BARRY NICHOLSON Signed [Signature] Date 06/02/2025

Signatory 2:

Name H. FISHER Signed [Signature] Date 06/02/25

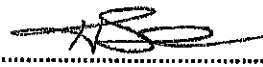
Bank Reconciliation Statement as at 31/01/2025  
for Cashbook 13 - Unlty Savings \*\*\*\*6254

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unlty Savings 20496254	31/01/2025		153,518.01
			<u>153,518.01</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			153,518.01
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			153,518.01
		<b>Balance per Cash Book is :-</b>	<b>153,518.01</b>
		<b>Difference is :-</b>	<b>0.00</b>

Signatory 1:

Name BARRY NICHOLSON Signed  Date 06/02/2025

Signatory 2:

Name H. FISHER Signed  Date 06/02/25

iii) Parish Council Balance Sheet

*– to note current position.*

## Detailed Balance Sheet - Excluding Stock Movement

Month 10 Date 31/01/2025

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<u>Current Assets</u>			
100	Debtors	971	
105	VAT Control Account	1,555	
219	A&L 3m Fixed Term Deposit A/c	432,315	
221	Unity Current 20496238	14,878	
222	Unity Savings 20496241	150,099	
223	Unity Savings 20496254	153,518	
	<b>Total Current Assets</b>		<b>753,336</b>
<u>Current Liabilities</u>			
500	Creditors	33,030	
565	Holding Deposits	1,896	
	<b>Total Current Liabilities</b>		<b>34,926</b>
	<b>Net Current Assets</b>		<b>718,410</b>
	<b>Total Assets less Current Liabilities</b>		<b>718,410</b>

Represented by :-

300	Current Year Fund	30,546	
310	General Reserves	391,561	
315	Montague Rd Play - S106/CIL	43	
325	Play Area Equip Maint - CYF	4,104	
330	Replace Tractor - CYF	33,500	
336	EV Chargers	11,000	
340	Replace Topper / Mower - CYF	23,500	
341	Replace IT Equipment	2,078	
350	Bldings Replace / Refurb - CYF	85,000	
355	Tennis Court Maintenance - CYF	11,100	
360	Replace Bus Shelters - CYF	10,000	
370	CCTV Hoe Rd - CYF	3,152	
373	South F'path -CIL/WCIL/S106	(25,208)	
374	Replace Skate Park - CIL/WCIL	(0)	
375	Floor Polisher - CYF	334	
376	Solar Panels JH - CIL/WCIL	49,646	
377	Extend Parking PP - CIL	1,878	
378	Albany Road Play - S106/OSF	966	
379	Building Maintenance - CYF	18,500	
380	Name Sign JH - CYF	5,000	
390	Stackable Chairs JH - CYF	926	
393	WCC CIL Receipts 2021-22	5,011	
394	WCC CIL Receipts 2022-23	3,062	
395	WCC CIL Receipts 2023-24	42,889	
396	SDNP CIL Receipts 2021-22	481	
397	SDNP CIL Receipts 2022-23	2,471	
398	SDNP CIL Receipts 2023-24	2,321	
400	SDNP CIL Receipts 2024-25	4,552	
	<b>Total Equity</b>		<b>718,410</b>

iv) 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)
<b>Finance, Policy and Resources Committee</b>																	
Total Income	£2,377	£5,015	£4,321	£348	£5,693	£4,068	£1,145	£6,207	£4,517	£1,567	£5,445	£3,615	£45,318	£20,788	£24,530	118%	Bank Interest
Total Expenditure	£35,136	£32,866	£26,852	£34,980	£33,077	£29,219	£32,846	£59,879	£33,400	£42,469	£37,022	£37,463	£437,229	£425,222	£12,007	3%	
Total Net Revenue Expenditure	£32,759	£27,851	£22,531	£34,632	£27,384	£25,151	£31,701	£53,672	£30,883	£40,902	£30,577	£33,868	£391,911	£404,434	£12,523	3%	
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	£0	£670	£0	£0	£0	£0	£1,014	£1,500	£486	32%	
Total Net Capital Expenditure	£0	£344	£0	£0	£0	£0	£0	£670	£0	£0	£0	£0	£1,014	£1,500	£486	32%	
<b>Total Net Committee Expenditure</b>	<b>£32,759</b>	<b>£28,195</b>	<b>£22,531</b>	<b>£34,632</b>	<b>£27,384</b>	<b>£25,151</b>	<b>£31,701</b>	<b>£54,342</b>	<b>£30,883</b>	<b>£40,902</b>	<b>£30,577</b>	<b>£33,868</b>	<b>£392,925</b>	<b>£405,934</b>	<b>£12,999</b>	<b>3%</b>	
<b>Halls and Grounds Committee</b>																	
Total Income	£17,164	£3,156	£7,959	£9,281	£5,627	£8,921	£12,044	£8,737	£11,786	£8,894	£5,418	£7,814	£107,771	£89,788	£17,983	20%	Hire Increases & WCC Open Space Fund
Total Expenditure	£8,286	£15,844	£7,940	£20,812	£10,399	£9,511	£16,345	£10,287	£12,364	£10,769	£14,751	£16,289	£153,597	£183,091	£29,495	16%	
Total Net Revenue Expenditure	£8,878	£12,688	£1,981	£11,531	£4,772	£590	£4,301	£1,550	£608	£1,875	£9,333	£8,475	£45,826	£93,303	£47,478	51%	
Total Capital Income	£0	£0	£0	£0	£19,504	£40,133	£0	£250	£0	£65,050	£74,110	£200,000	£399,057	£58,797	£340,260	579%	Additional funding unbudgeted
Total Capital Expenditure	£43,541	£4,560	£74,967	£42,423	£43,102	£8,093	£11,896	£382	£106,818	£4,698	£50,690	£32,845	£444,025	£242,448	£201,577	83%	Additional expenditure from funding unbudgeted
Total Net Capital Expenditure	£43,541	£4,560	£74,967	£42,423	£23,598	£32,040	£11,936	£102	£106,818	£-60,362	£-23,420	£-147,155	£44,968	£183,651	£138,683	76%	As above
<b>Total Net Committee Expenditure</b>	<b>£34,663</b>	<b>£17,248</b>	<b>£74,948</b>	<b>£53,954</b>	<b>£28,370</b>	<b>£-31,450</b>	<b>£16,237</b>	<b>£1,652</b>	<b>£107,426</b>	<b>£-58,487</b>	<b>£-15,087</b>	<b>£-138,681</b>	<b>£90,794</b>	<b>£276,954</b>	<b>£186,161</b>	<b>67%</b>	<b>As above</b>
<b>Community &amp; Environment Committee</b>																	
Total Income	£1,000	£0	£0	£0	£0	£0	£100	£0	£0	£0	£0	£0	£1,100	£100	£1,000	1000%	Grant awarded unbudgeted
Total Expenditure	£35	£5,504	£610	£2,426	£21	£472	£1,134	£3,479	£95	£598	£749	£2,603	£17,726	£23,395	£5,669	24%	
Total Net Revenue Expenditure	£-965	£5,504	£610	£2,426	£21	£472	£1,034	£3,479	£95	£598	£749	£2,603	£16,626	£23,295	£6,669	29%	
Total Capital Income	£0	£0	£0	£0	£0	£0	£0	£0	£141	£0	£0	£0	£141	£0	£141	Unbudgeted	
Total Capital Expenditure	£0	£0	£0	£0	£0	£54	£0	£236	£0	£0	£0	£210	£500	£500	£0	0%	
Total Net Capital Expenditure	£0	£0	£0	£0	£0	£54	£0	£236	£-141	£0	£0	£210	£359	£500	£-141	28%	
<b>Total Net Committee Expenditure</b>	<b>£-965</b>	<b>£5,504</b>	<b>£610</b>	<b>£2,426</b>	<b>£21</b>	<b>£526</b>	<b>£1,034</b>	<b>£3,715</b>	<b>£-46</b>	<b>£598</b>	<b>£749</b>	<b>£2,813</b>	<b>£16,965</b>	<b>£23,795</b>	<b>£-6,810</b>	<b>25%</b>	
<b>Planning &amp; Highways Committee</b>																	
Total Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Expenditure	£0	£0	£0	£990	£0	£1,235	£0	£821	£142	£142	£270	£0	£3,458	£2,300	£1,158	50%	Replace kissing gate
Total Net Revenue Expenditure	£0	£0	£0	£990	£0	£1,235	£0	£821	£142	£142	£270	£0	£3,458	£2,300	£1,158	50%	
Total Capital Income	£600	£0	£0	£0	£0	£5,000	£0	£0	£555	£0	£0	£0	£6,155	£500	£5,655	1131%	Grant awarded
Total Capital Expenditure	£0	£484	£0	£0	£463	£420	£2,866	£0	£1,253	£6	£33	£572	£6,097	£2,000	£4,097	205%	Grant expenditure/self closing gates
Total Net Capital Expenditure	£600	£484	£0	£0	£463	£-4,580	£2,866	£0	£698	£6	£33	£572	£-58	£1,500	£-1,558	104%	As above
<b>Total Net Committee Expenditure</b>	<b>£600</b>	<b>£484</b>	<b>£0</b>	<b>£0</b>	<b>£463</b>	<b>£-3,345</b>	<b>£2,866</b>	<b>£0</b>	<b>£1,519</b>	<b>£148</b>	<b>£303</b>	<b>£572</b>	<b>£3,400</b>	<b>£3,800</b>	<b>£-400</b>	<b>11%</b>	<b>As above</b>
<b>Joint Managed Services</b>																	
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	£9,000	£0	£0	£0	£0	£9,000	£12,000	£3,000	25%	
Total Net Revenue Expenditure	£0	£0	£0	£0	£0	£0	£0	£9,000	£0	£0	£0	£0	£9,000	£12,000	£3,000	25%	
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	
<b>Total Net Committee Expenditure</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£9,000</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£9,000</b>	<b>£12,000</b>	<b>£3,000</b>	<b>25%</b>	
<b>Funding</b>																	
Total Income	£296,411	£0	£0	£0	£0	£296,411	£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	£296,411	£0	£0	£0	£0	£0	£0	£592,822	£592,822	£0	0%	
Total Capital Income	£661	£30,022	£0	£0	£0	£0	£4,652	£0	£0	£0	£0	£0	£35,235	£30,353	£4,882	16%	CIL Receipts
Total Capital Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Net Capital Expenditure	£661	£30,022	£0	£0	£0	£0	£4,652	£0	£0	£0	£0	£0	£35,235	£30,353	£4,882	16%	CIL Receipts
Total Net Committee Expenditure	£-661	£-30,022	£0	£0	£0	£0	£-4,652	£0	£0	£0	£0	£0	£-35,235	£-30,353	£-4,882	16%	As above

	-£297,072	-£30,022	£0	£0	£0	-£296,411	-£4,552	£0	£0	£0	£0	£0	-£28,057	-£25,175	-£2,882	0%
<b>Total Net Committee Expenditure</b>																
<b>Total Net Committee Expenditures</b>																
Total Income	£318,212	£38,192	£12,278	£9,627	£30,845	£354,533	£17,838	£15,191	£16,968	£75,518	£86,973	£211,429	£1,187,604	£793,158	£394,446	50% As above
Total Expenditure	£86,997	£59,599	£110,365	£101,627	£87,060	£48,973	£65,154	£83,452	£155,748	£58,681	£103,515	£10,002	£1,072,173	£692,456	£179,717	20% As above
Total Net Revenue Expenditure	-£231,214	£21,406	£98,087	£92,000	£56,216	-£305,560	£47,316	£68,261	£138,780	-£16,837	£16,542	-£11,428	-£115,431	£95,299	-£214,729	216%
EMR Movements	£43,145	-£25,462	£74,437	£42,423	£23,598	-£34,115	£7,282	£0	£105,176	-£60,404	-£26,020	-£236,350	-£86,290	£99,298		
Total Income/Expenditure	-£274,359	£46,868	£23,650	£49,577	£32,618	-£271,445	£40,034	£68,261	£34,604	£43,667	£42,562	£134,923	-£29,141	£0		
Current Year Fund	£231,214	£209,808	£111,721	£19,721	-£36,495	£268,065	£221,749	£153,488	£13,708	£30,545	£14,003	£115,431				C/F/TNE
General Reserves	£258,628	£233,165	£307,602	£350,025	£373,623	£339,508	£346,790	£346,790	£451,966	£391,661	£365,541	£129,191				GR+EMR
General Reserves Position	489,842	442,973	419,323	369,746	337,128	609,573	568,539	500,278	465,674	422,106	379,544	244,622				GR+CYF
Monifits	10	9	8	7	7	12	12	10	9	9	8	5				
Total Reserves (Bank)	919,079	897,673	799,595	707,595	651,370	956,929	909,614	841,353	701,572	718,409	701,667	803,295				Mh->TNE



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	£0	£0	£0	£2,911	£0	£0	£0	£0	£0	£0	£0	£0	£42
316	EMR - Albany Road SINC Maint - S106	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
317	EMR - Allotment Fencing - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£10,000
318	EMR - Coronation Hall Renovations - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£10,000
320	EMR - Replace Pick up Truck - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£15,000
325	EMR - Replace Play Area Equipment - PC	£4,744	£0	£0	£0	£0	£0	£0	£0	£0	£641	£0	£0	£0	£0	£8,103
330	EMR - Replace Tractors - PC	£33,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
336	EMR - EV Chargers - PC	£11,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£11,000
340	EMR - Replace Topper / Mower - PC	£33,500	£0	£10,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£6,350
341	EMR - Replace IT Equipment - PC	£2,078	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,078
345	EMR - Election Expenses - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,500
350	EMR - Bldings Replace / Refurb - PC	£85,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£72,455
351	EMR - Purchase of Community Asset - PC/CIL/WCIL	£3,311	£0	£3,236	£75	£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
354	EMR - Fencing Maintenance - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£200,000
355	EMR - Tennis Court Maintenance - PC	£16,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,000
356	EMR - Resurface Car Parks - PC	£0	£0	£0	£0	£0	£4,900	£0	£0	£0	£0	£0	£0	£0	£0	£14,100
357	EMR - Resurface Play Areas - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,500
358	EMR - Southern Footpath Maintenance - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,000
359	EMR - HR Drainage - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,000
360	EMR - Replace Bus Shelters - PC	£10,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£20,000
370	EMR - CCTV (HR) - PC	£5,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£10,000
373	EMR - Southern Footpath - WCIL/S106	£9,063	£0	£10,000	£6,006	£140	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,152
374	EMR - Replace Skate Park (PP) - CIL/WCIL/PC	£50,583	£43,145	£10,000	£17,060	£0	£0	£15,676	£0	£0	£0	£0	£0	£0	£0	£48,901
375	EMR - Floor Polisher (PP) - PC	£1,500	£0	£1,166	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
376	EMR - Solar Panels on Roof (JH) - CIL/WCIL	£59,750	£0	£0	£19,187	£42,962	£40,000	£0	£0	£0	£0	£0	£0	£0	£0	£334
377	EMR - Extend Parking (PP) - CIL/WCC REPF	£54,678	£0	£0	£3,450	£0	£0	£8,850	£0	£89,500	£0	£0	£0	£0	£0	£37,601
378	EMR - Albany Road Play Park - S106/OSF	£59,401	£0	£450	£73,196	£170	£1,779	£73	£0	£0	£0	£0	£0	£0	£0	£1,878
379	EMR - Building Maintenance - PC	£18,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£965
380	EMR - Name Sign (JH) - PC	£5,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£5,000
389	EMR - Parish Council Website - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,000
390	EMR - Stackable Chairs (JH) - PC	£1,800	£0	£874	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,000
393	EMR - WCC CIL Receipts 2021-22 (End 31/03/27)	£5,011	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£5,011
394	EMR - WCC CIL Receipts 2022-23 (End 31/03/28)	£3,062	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,062
395	EMR - WCC CIL Receipts 2023-24 (End 31/03/29)	£12,867	£0	£30,022	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£42,889
396	EMR - SDNP CIL Receipts 2021-22 (End 31/03/27)	£481	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£481
397	EMR - SDNP CIL Receipts 2022-23 (End 31/03/28)	£2,471	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,471
398	EMR - SDNP CIL Receipts 2023-24 (End 31/03/29)	£1,660	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,321
399	EMR - WCC CIL Receipts 2024-25 (End 31/03/30)	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
400	EMR - SDNP CIL Receipts 2024-25 (End 31/03/30)	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
401	EMR - WCC S106 Receipts 2024-25	£472,382	£43,145	£25,462	£74,437	£42,423	£23,598	£7,282	£0	£105,176	£60,404	£26,020	£236,350	£86,290	£99,298	£558,672

Approved transfers  
PC321/231  
PC347/23



## Bishop's Waltham Parish Council

### Finance, Policy and Resources Committee

#### 4.3.25

#### **Agenda Item 9 – Ear Marked Reserves – Year End 2024/25 adjustments** *– for approval*

As we approach year end, I would like to adjust the following EMR codes (see the EMR Report – Mth 10 and those items in red): -

<b>Code</b>	<b>Description</b>	<b>Balance</b>
315	EMR-Montague Road Play Areas-S106/CIL/OSF	£42
375	EMR-Floor Polisher (PP)-PC	£334
376	EMR-Solar Panels on Roof (JH)	£37,601
378	EMR-Albany Road Play Park-S106/OSF	£965
380	EMR-Name Sign (JH)-PC	£5,000
390	EMR-Stackable Chairs (JH)-PC	£926

Move remaining funds from 315 and 378 to 325 EMR-Replace Play Area Equipment – to fund any equipment that may need replacing in the future.

Move remaining funds from 375 and 390 to 377 EMR-Extend Parking (PP) – to fund additional works required to complete the overflow car park extension.

Move remaining funds from 380 to 379 EMR-Building Maintenance – EMR 380 has been available since 2023 with no expectation of completion. I would propose that these funds are made available for necessary maintenance works in all buildings in 25/26.

Rename 376 to EMR-Building Decarbonisation (JH) – remaining funds will be used to fund future works required to the heating system.

**The tabled adjustments were considered and approved by the Halls and Grounds Committee on 18.2.25.**

**Proposal: To approve the tabled adjustments**

**Finance Manager 24.2.25**



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

**4.3.25**

**Agenda Item 10 – Capital Control Report – *for information only***

Capital Control Report 2024-2025 (Month 10).

Finance Manager  
25.2.25



**P & H Committee**

<b>Income</b>													
1302	Grant - Stiles / Kissing Gates												
1331	Grant - HCC SID	500	0	500	600	0							
1338	Grant - HCC CAPDP F'path Tools	0	0	0	5,000	0							
	<b>Total Gross Committee Income</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>5,600</b>	<b>0</b>							
<b>Expenditure</b>													
4350	Minor Assets	500	0	500	825	0							
4375	Speed Indicator Device	0	0	0	3,749	0							
4403	Street Furniture	1,000	0	1,000	428	0							
4404	Stiles / Kissing Gates	500	0	500	484	0							
	<b>Total Gross Committee Expenditures</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>5,486</b>	<b>0</b>							
	<b>EMR Movements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>							
	<b>Total Net Committee Expenditures</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>(114)</b>	<b>0</b>							
	<b>Total Parish Council</b>												
	<b>Total Parish Council Income</b>	<b>59,297</b>	<b>58,797</b>	<b>500</b>	<b>130,688</b>	<b>74,110</b>							
	<b>Total Parish Council Expenditures</b>	<b>224,948</b>	<b>213,448</b>	<b>11,500</b>	<b>347,280</b>	<b>101,240</b>							
	<b>Total EMR Movements</b>	<b>154,651</b>	<b>154,651</b>	<b>0</b>	<b>211,315</b>	<b>(24,630)</b>							
	<b>Total Net Parish Council Expenditures</b>	<b>635,307</b>	<b>516,897</b>	<b>23,000</b>	<b>5,277</b>	<b>51,760</b>							

2 x Self closing gates/Footpath Power Tools



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

**4.3.25**

**Agenda Item – Internal Auditor Report - 2<sup>nd</sup> Interim Internal Audit 2024-25 – for consideration**

Please see the attached report from the Internal Auditor.

**Matters arising by the Internal Auditor for response by the Council: -**

The sample included the annual grant to the West Hoe Cemetery Committee.  
There was no decision of Council to make this payment

The Executive Officer will add this to the agenda for the Parish Council Meeting of 11.3.25 for ratification.

**Proposal: To consider the Internal Auditors Report, in particular the matters arising, and the Council's response.**

**Finance Manager 24.2.25**

Hannah Fisher  
Bishop's Waltham Parish Council

17 February 2025

Dear Hannah

**Bishop's Waltham Parish Council**  
**2nd Interim Internal Audit 24-25**

Following the interim audit completed on 17 February, I attach my report for consideration by the Council. This was the second of three audits I intend to carry out to support my opinion on the 24-25 Annual Governance and Accountability Return (AGAR). I covered the following at this visit:

- Follow up previous recommendations
- Testing of expenditure months 8-11
- Testing of income – months 8-11
- Risk management and insurance
- Budget and precept setting for 25-26
- Bank reconciliations.
- Publication of information required by the Transparency Code

I am pleased to report that overall Council has successfully maintained a robust system of financial control. Recommendations for improvement are set out at Appendix A.

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



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

The Council uses the Rialtas Omega accounting system. This is an industry specific accounting solution well suited to this Council. Income is collected using RBS, with the integrated booking module in place for hall bookings. Payroll is processed via an external payroll bureau, Humphrey Associates, who prepare payroll for payment by the Council.

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 Rialtas Omega
- Reconciliations tested are working well and are up to date
- Council is making use of the reporting available in Rialtas to provide financial reports to councillors direct from the ledgers.

I checked that the opening balances on RBS at 1.4.24 could be agreed back to the audited AGAR for 23-24. The closing balance in box 7 of the 23-24 audited accounts was £687,865 This agrees to the opening balance sheet value on the Omega system.

I reviewed the Council's VAT records. The Council has made 2 VAT claims in 24-25, and I confirmed that the VAT return for the 3 months to 30 September 2024, was submitted to HMRC on 18.10.24. £22,034 was reclaimed. The refund has been paid and I checked this to the bank account, receipt dated 24 October 2024. The VAT reclaimed could be agreed to a schedule of transactions recorded on the accounting system. There is a £47 imbalance on the VAT control account at 30.9.24, this should be checked with Rialtas.

The Council discussed my last report at the 11 June 2024 meeting of Full Council, and the external audit report for 23-24 was reported to the September Council meeting. I am satisfied that the Council considers recommendations of internal audit, as required by point 7 on the annual governance statement.

**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 July 2024, and an appropriate minute recorded in a meeting of Full Council (77/24). These are based on the new template issued by NALC. Standing Orders were also reviewed at this meeting (77/28)

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.

### **Expenditure Testing**

I tested a sample of expenditure transactions recorded in the Council's cashbook for the first 7 months of 24-25, transactions were selected from months 2,4 and 6. I tested 9 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.
- Approval to pay recorded in minutes of F&GP Committee meeting
- Approval to make purchase was agreed back to relevant committee minutes for all items in excess of £5000.

I confirmed that the contract for the new solar panels at Jubilee Hall was properly advertised on the Contracts Finder website.

### **Second Interim Audit**

A further selection of transactions from months 8-11 was tested. For all transactions tested, I repeated tests carried out at the interim audit. I also checked a bank transfer recorded in the cash book and checked the transfer to both bank statements.

One matter to report has been identified. My sample included the annual grant to the West Hoe Cemetery Committee. I was not able to locate a decision of Council to make this payment. For clarity, the Council should record a resolution to make this payment each year within minutes.

### **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 in early 2025. This must be approved at Full Council before the end of March.

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 24

Building	Sum insured
Jubilee Hall	£1,713K
Pavilion Hoe Road	£550K
Estate Shed Hoe Road	£84K
Well House	£286K
Club House, Elizabeth Way	£408K
Coronation Hall	£605K

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 2021, and is due to be next completed in 2026. This is necessary to maintain the Council's insurance coverage.

### **Second interim audit**

The RFO has contacted the ICT provider to arrange a test restore of back up computer data. Email confirmation has been obtained confirming which files are being backed up, and confirming that files can be restored when required.

**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 November meeting of F&PR, which reported on the period to the end of period 6. Reporting to members is comprehensive and timely.

I discussed the projected outturn with the RFO. The Council is projecting a significant underspend on the 24-25 budget, due to better than anticipated income and reduced expenditure on certain budget heads. The RFO is planning to request that Council authorises transfers to earmarked reserves prior to financial year end to ensure that general reserves are held at an appropriate level.

I confirmed by review of minutes and agendas that budget setting for 25-26 is well under way. The draft budget has been through committee, FP&R, and Full Council. The Council plans to approve budget at Full Council in December or January, depending on date council tax base is received. Council is well placed to meet precepting authority deadlines.

### **Second interim audit**

The Council approved the budget and precept for 25-26 at the Full Council meeting in December 2024. The minute confirming this approval is below:

**PC216/24 Draft Parish Council Budget Setting and Precept 2025/2026**

The collated budget from all committees was duly deliberated and approved for referring to Winchester City Council.

**Resolved: To approve the Committee Financial Budgets as tabled and refer the precept requirement for 2025/26 of £626,437.00 to Winchester City Council.**

**Proposed: Cllr Marsh**

**Seconded: Cllr Wood**

The budget setting process was completed after detailed assessment of budget options by Council committees. A detailed budget supports precept approved by the Council, this is published on the Council website as an agenda item for the Full Council meeting. The Council has properly considered reserves as part of the budget setting process, with a budgeted surplus of £80K projected to be added to earmarked reserves in 25-26.

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

#### **First Interim Audit**

The sales ledger balance at 18.11.24 stood at £5,696, 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 football club
- For CIL and grant receipts, check cashbook entry to remittance note from payee and check receipt to bank

### **Second interim audit**

I selected a further sample of income credits for months 8-11 of the financial year. I repeated tests completed at the first interim audit, and was able to agree all credits tested back to properly raised invoices / car park machine records / notification from grant giving bodies.

# April Skies

## Accounting

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

**First Interim Audit**

No petty cash – there is 29p left in the petty cash tin. This should be put in a charity box and the account closed. At the second interim audit, I confirmed that the petty cash account has now been closed.

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

**First Interim Audit**

I tested payroll for August 2024 at the first interim audit . I agreed the payment for salaries recorded in the cashbook to the payroll summary document provided by the payroll company. From there I selected three members of staff and agreed pay to payslip. Gross pay was checked for each officer to pay award letters and found to be correct.

I checked the Council's payroll account with HMRC. Submission were found to be up to date and no payments were outstanding.

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

Year end test

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

**First Interim Audit**

The Council has four bank accounts, 3 with Unity Account , 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 2024.

	Balance Sheet	Cashbook per bank reconciliation	Bank statement	Notes on bank rec
Unity Savings *254	207,316	207,316	207,316	Reconciliation signed by RFO and Cllr Nicholson 24 October
Unity Savings *241	286,562	286,562	286,562	Reconciliation signed by RFO and Cllr Nicholson 24 October
Unity Current	24,802	24,802	24,802	Reconciliation signed by RFO and Cllr Nicholson 24 October
Arbuthnot 3 month	427,466	427,466	427,466 (deposit confirmation)	Reconciliation signed by RFO and Cllr Nicholson 24 October

The Council has moved current account and savings accounts to Unity bank since my last audit. 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.

The Council has an investment strategy in place, as required by regulations. This was last reviewed in May 2024, and annual reviews occur. The move of funds to Unity bank was in response to the annual review of the investment strategy.

### **Second Interim Audit**

I reviewed the bank reconciliation file, and confirmed that the RFO continues to reconcile bank accounts promptly each month. The January 2025 bank reconciliations were reviewed for all bank accounts. For all accounts I was able to confirm balances to bank statements and the balance sheet at 31.1.25. The reconciliations had been reviewed by Councillor Nicholson and evidenced as reviewed on both the reconciliation and on the bank statements.

**L - Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and**

Year end test

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

The Council publishes information required by the 2015 Transparency Code on the transparency page of the Council website. I checked that expenditure over £500 information was published to the end of September 24. I review transparency information in more detail at year end .

### **Second Interim Audit**

I checked information published on the transparency tab on the website.

- Expenditure over £500 – published to the end of December 2024
- Contracts – updated to include contracts over £5k let before end of December 2024
- Grant awards – updated to include grants awarded at the November 2024 meeting.

I am satisfied that the Council continues to publish information required by the 2015 Transparency Code.

**M: Exercise of Public Rights - Inspection of Accounts**

Inspection periods for 23-24 accounts were set as follows

Inspection - Key date	23-24 Actual
Accounts approved at Full Council	11 June Full Council
Date Inspection Notice Issued and how published	12 June - noticeboards and website
Inspection period begins	13 June
Inspection period ends	24 July
Correct length	Yes

I am satisfied that the Council met the requirements of this control objective.

**N – Compliance with Publishing Requirements 23-24 Accounts**

The Council's 23-24 AGAR and the external audit certificate are published on the financial information tab of the Council website. External audit certificate is clear, bar 2 minor points raised in the other matters section of the certificate. . The Conclusion of Audit certificate is also published, dated 27 September , before the statutory deadline of 30 September, and after the date of the audit certificate – 20 August. The audit certificate has been reported to the September meeting of Full Council (PC131/24) I am satisfied that the Council met the requirements of this control objective.

**0 - Trust funds (including charitable) The council met its responsibilities as a trustee.**

The Council is not a trustee – confirmed with RFO

I attach my invoice for your consideration. I look forward to seeing you on 19 May for the year end audit . I would like to thank Hannah for her assistance with the audit.

Yours sincerely



Mike Platten CPFA

## Appendix A – Matters arising - Interim Audits

Matter Arising	Recommendation	Council Response
There is a £47 imbalance on the VAT control account at 30.9.24.	This should be checked with Rialtas	Now Corrected, account in balance
My sample included the annual grant to the West Hoe Cemetery Committee. I was not able to locate a decision of Council to make this payment.	For clarity, the Council should record a resolution to make this payment each year within minutes.	





## Bishop's Waltham Parish Council

### Finance, Policy & Resources Committee

#### 4.3.25

#### **Agenda Item 12 – Financial Regulations and Financial Risk Assessment – for consideration**

##### Financial Regulations

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

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

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

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

##### Financial Risk Assessment

The Committee Vice Chairman and Finance Manager, with the Executive Officer, met to consider the Financial Risk Assessment for the year ending March 2026 in accordance with the Accounts and Audit (England) Regulations 2011. The document attached is a new version based on advice from the Internal Auditor and as set out in the JPAG.

##### **Proposal:**

- i) To continue with the Financial Regulations currently in force.**
- ii) To consider the draft Financial Risk Assessment for 2025/26 as tabled for approval at Full Council.**

Finance Manager  
27.2.25

**BISHOP’S WALTHAM PARISH COUNCIL**  
**FINANCIAL REGULATIONS 2025**

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

**Contents**

1. General.....	1
2. Risk management and internal control.....	3
3. Accounts and audit.....	4
4. Budget and precept.....	5
5. Procurement.....	6
6. Banking and payments .....	9
7. Electronic payments.....	10
8. Payment cards .....	11
9. Petty Cash .....	11
10. Payment of salaries and allowances .....	11
11. Loans and investments.....	12
12. Income.....	12
13. Payments under contracts for building or other construction works .....	13
14. Stores and equipment.....	13
15. Assets, properties and estates .....	13
16. Insurance .....	14
17. Suspension and revision of Financial Regulations.....	14
Appendix 1 - Tender process .....	16

**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 reasonable 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 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The Executive Officer 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.
  - 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 obtain prices as follows:
  - 5.6. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation<sup>1</sup> regarding the advertising of contract opportunities and the publication of notices about the award of contracts.** The Council shall seek formal tenders from at least three suppliers, by advertising 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 greater than £2,000 excluding VAT the Executive Officer, Clerk or FM shall seek at least 3 fixed-price quotes;
  - 5.8. where the value is between £500 and £2,000 excluding VAT, the Executive Officer, Clerk or FM shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
  - 5.9. For smaller purchases, the Executive Officer, Clerk or FM shall seek to achieve value for money.
  - 5.10. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
  - 5.11. 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;
    - ii. repairs to, or parts for, existing machinery or equipment;
    - iii. works, goods or services that constitute an extension of an existing contract;

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<sup>1</sup> 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.



- iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.12. 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.
- 5.13. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.14. 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.
  - The Finance Committee for all items of expenditure within 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.
- 5.15. 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.
- 5.16. 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.
- 5.17. 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.

5.18. 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.

## **6. Banking and payments**

6.1. The council's banking arrangements, including the bank mandate, shall be made by the FM and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Unity Trust Bank and Arbutnot Latham. 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 the 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, in accordance with a resolution of the FP&R Committee, unless the Council resolves to use a different payment method.

6.6. The Clerk and the FM shall have delegated authority to authorise payments 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 FP&R committee, where the Executive Officer, Clerk or FM 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 the FP&R Committee

- iv. Fund transfers within the councils banking arrangements, provided that a list of such payments shall be submitted to the next appropriate meeting of the FP&R Committee.

- 6.7. The FM shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, to the FP&R Committee. The FP&R 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.

## **7. Electronic payments**

- 7.1. Where internet banking arrangements are made with any bank, the FM shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify two officers (normally the Executive Officer and the FM) and two councillors (normally the Chairman and Vice Chairman) who will be authorised to approve transactions on those accounts, a minimum of two people will be involved in any online approval process.
- 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 FM, or Executive Officer in their absence, shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be provided to an authorised signatory.
- 7.5. Evidence shall be retained showing which member approved the payment online.
- 7.6. With the approval of the FP&R committee 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 fixed direct debit, variable direct debit or bankers standing order provided that the instructions are approved online by an authorised bank signatory, evidence of this is retained and any payments are reported to council when made. The approval of the use of each regular payment shall be reviewed by the council annually.
- 7.7. Payment may be made by BACS or CHAPS by resolution of the FP&R committee provided that each payment is approved online by an authorised bank signatory,

evidence is retained, and any payments are reported to the FP&R committee at the next meeting.

- 7.8. Account details for suppliers may only be changed upon written notification by the supplier, verified by the FM. This is a potential area for fraud and the individuals involved should ensure that any change is genuine.
- 7.9. 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.
- 7.10. Remembered password facilities should not be used on any computer used for council banking.

#### **8. Payment cards**

- 8.1. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Executive Officer, Clerk, FM and Senior Groundsman/Estates Manager and any balance shall be paid in full each month.
- 8.2. Personal credit or debit cards of members of staff shall not be used. In exceptional circumstances authorisation can be given by the Executive Officer or FM for expenses of up to £250 including VAT, incurred in accordance with council policy.

#### **9. Petty Cash**

- a) The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly
- b) Receipts for payments made must be provided to substantiate every payment.
- c) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

#### **10. Payment of salaries and allowances**

- 10.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 10.2. **Councillors' allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 10.3. 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 FP&R committee.
- 10.4. 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.

- 10.5. 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.
- 10.6. 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.
- 10.7. 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. Loans and investments**

- 11.1. 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.
- 11.2. 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.
- 11.3. 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.
- 11.4. All investment of money under the control of the council shall be in the name of the council.
- 11.5. All investment certificates and other documents relating thereto shall be retained in the custody of the FM.
- 11.6. 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.

## **12. Income**

- 12.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the FM.

- 12.2. 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. The FM shall be responsible for the collection of all amounts due to the council.
- 12.3. Any sums found to be irrecoverable, and any bad debts shall be reported to the council by the FM and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 12.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the FM considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 12.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 12.6. The FM shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.
- 12.7. Where significant sums of cash are regularly received by the council, the FM 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. Payments under contracts for building or other construction works**

- 13.1. Where contracts provide for payment by instalments the FM 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.
- 13.2. Any variation of, addition to, or omission from a contract must be authorised by the relevant committee, 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.

### **14. Stores and equipment**

- 14.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 14.2. Delivery notes shall be obtained in respect of all goods received and goods must be checked as to order and quality at the time delivery is made.

### **15. Assets, properties and estates**

- 15.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 15.2. The FM 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, reference, purchase details, purpose for which held, in accordance with the Accounts and Audit Regulations.

15.3. 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.

15.4. 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 £250.

## **16. Insurance**

16.1. The FM 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.

16.2. The Executive Officer shall give prompt notification to the FM of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

16.3. The FM shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the FP&R committee at the next available meeting. The FM shall negotiate all claims on the council's insurers in consultation with the Executive Officer.

16.4. 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 by the council.

## **17. Suspension and revision of Financial Regulations**

17.1. The council shall review these Financial Regulations annually and following any change of Executive Officer or RFO/FM. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

17.2. 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.

17.3. 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 18 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 – Financial Risk Management Record



To be read in conjunction with the Financial Regulations

Risk Area	Risk Identified	Level of Risk (H/M/L)	Management of risk	Action Required	Review Date
<b>Section one: Areas where there may be scope to use insurance to help manage risk</b>					
Property and contents owned by the council	Loss or damage	H	An up-to-date register of assets/investments	Reviewed annually by Council and IA	April 2025
Damage to third party property or individuals	Public liability	H	Property maintenance and insurance cover	Public liability insurance of £12,000,000 held with Zurich. <a href="#">..\..\Insurance\Main Insurance\2024-2025\Annual Renewal Dec 24\6.2TAP PL Letter.pdf</a> Renewal date of 04/12/2025, reviewed by council 12/11/2024 and by IA	November 2025
Consequential loss of income or the need to provide essential services following critical damage, loss, or non-performance by a third party	Public liability	H	Annual review of risk and the adequacy of cover  Use of alternative assets if possible  Debtors are managed by FM	Public liability insurance of £12,000,000 held with Zurich <a href="#">..\..\Insurance\Main Insurance\2024-2025\Annual Renewal Dec 24\6.2TAP PL Letter.pdf</a> Reviewed annually by council 12/11/2024 and by IA	November 2025
Loss of cash through theft or dishonesty	Fidelity guarantee	L	Dual authorisation  JHCP income banked promptly or store in the safe if necessary	Fidelity guarantee of £500,000 with Zurich <a href="#">..\..\Insurance\Main Insurance\2024-2025\Annual Renewal Dec 24\Local Councils Policy Wording.pdf</a> Internal controls checked by council on 09/07/2024 and IA	July 2025
Legal liability as a consequence of asset ownership	Public liability	H	Property maintenance and insurance	Public liability insurance of £12,000,000 held with Zurich <a href="#">..\..\Insurance\Main Insurance\2024-2025\Annual Renewal Dec 24\6.2TAP PL Letter.pdf</a> Renewal date 04/12/2025, weekly checks recorded, maintenance schedule reviewed annually, inspection regime; play parks -	Maintenance schedule review - September 2025

				annually, buildings H&S reports - every 5 years.	Playpark Safety Inspections – November 2025 H&S Building Reports – August 2027
<b>Section two: Working with others to help manage risk</b>					
Security for vulnerable buildings, amenities or equipment		M	Security equipment maintained and upgraded when necessary	Weekly checks, annual inspection regime -reviewed 10/12/2024	December 2025
The provision of services being carried out under agency/partnership agreements with principle authorities	Standing orders and financial regulations dealing with the award of contracts	L		Reviewed by council and IA annually, all partner's risk assessed, and multiple quotes obtained and compared in minutes	July 2025
Banking arrangements including borrowing or lending	Detect and deter fraud or corruption	L	Monthly reports  Banking is dual authorised	Financial regulations <a href="#">...\\Financial Regulations\2024-2025\Financial Regulations - approved 9.7.24 (002).pdf</a> IA Review on 18/11/2024	February 2025 (IA) and July 2025 (FR)
Ad hoc provision of amenities/facilities for events to local community groups	Public liability	L	All hirers sign terms and conditions of hire,	Hirers liability insurance of £2,000,000 with Zurich, <a href="#">...\\Insurance\Main Insurance\2024-2025\Annual Renewal Dec 24\Local Councils Policy Wording.pdf</a>  Reviewed annually by council 12/11/2024 and by IA	November 2025
Vehicle or equipment lease or hire		L		Hire from reputable companies, monitor by council	
Trading units (buildings, play areas/green space, burial grounds)	Staff and external contractors for maintenance, volunteers	L	Training reviewed annually	Staffing employment law followed, use of approved contractors who have provided insurance documentation	Approved contractors – April 2025
Professional services	Standing orders	L		County association for legal queries.	July 2025

(architects, accountancy, legal)	and financial regulations deal with the awarding of contracts			IA reviewed 18/11/2024, others based on best available advice	
<b>Section three: Self-managed risk</b>					
Proper financial records	In accordance with statutory requirements	L	JPAG Good Councillors guide to Finance	Reviewed monthly by council, annually by IA (last review 18/11/2024)	February 2025
Business activities	Ensuring that they are written within the legal powers of councils	L	Follow financial regulations	IA review on receipt and at half year, regular reference to legislation and guidance  Financial regulations reviewed annually <u>...\\Financial Regulations\2024-2025\Financial Regulations - approved 9.7.24 (002).pdf</u>	November 2025  March 2025  May 2025
	Loss of key staff	H	Ensure continuity of practice	Staff and Councillors financial training reviewed annually where necessary  Mandates and banking authorisations are reviewed annually  Relationship with other PC's to provide cover if required	May 2025
Borrowing	Complying with restrictions	L	Council approval is required	IA review and council checked	When required
Employment law and Inland Revenue regulations	Ensuring that requirements are met	L	Designated legal representations HALC legal Employment insurance	IA review and council checked monthly	IA Review – February 2025  Council - Monthly
VAT	Ensuring that requirements are met under HMRC regulations	L	Refunds paid direct and checked	IA review, council checked quarterly, and advice taken as needed from local council association	IA Review – February 2025  Council – Quarterly from April 2025
Annual precept	Ensuring adequacy within sound budgeting arrangement	L	Reviewed by committees before PC approval Draft budget in November	IA review and budget published on web on in February/March <a href="https://www.bishopswaltham-pc.gov.uk/Financial_Information_41052.aspx">https://www.bishopswaltham-pc.gov.uk/Financial_Information_41052.aspx</a>	IA Review – February 2025

			Submitted to WCC in January Monitor of I&E monthly		Council – September 2025
Monitoring of performance		L		Council reviews budget monthly and policies annually	Budget monitoring ongoing monthly  Policies review - February 2025
Grants	Ensuring proper use of funds granted to local community bodies under specific powers, s137 or GPC	L	Report of expenditure by 31/03 Reviewed by CEC Committee and minuted	All grants based on approved form (last updated June 2022) and supporting information, minuted and checked by IA <a href="https://www.bishopswaltham-pc.gov.uk/Grants_39940.aspx?Action=EditCompo&amp;Id=107864">https://www.bishopswaltham-pc.gov.uk/Grants_39940.aspx?Action=EditCompo&amp;Id=107864</a>	Review grants March 2025 IA Review – November 2025
Council minutes	Proper, timely and accurate reporting of council business in the minutes	L	Clerks follow procedure	Posted on website for public to see with full agenda packs, as per transparency code and IA review <a href="https://www.bishopswaltham-pc.gov.uk/Meeting_Agendas_and_Minutes_8303.aspx">https://www.bishopswaltham-pc.gov.uk/Meeting_Agendas_and_Minutes_8303.aspx</a>	Ongoing  IA Review February 2025
Rights of inspection		L	AGAR JPAG Financial regulations	Website updated regularly and policies updated annually <a href="https://www.bishopswaltham-pc.gov.uk/Financial_Information_41052.aspx">https://www.bishopswaltham-pc.gov.uk/Financial_Information_41052.aspx</a> <a href="https://www.bishopswaltham-pc.gov.uk/Parish_Council_Documents_8304.aspx">https://www.bishopswaltham-pc.gov.uk/Parish_Council_Documents_8304.aspx</a>	Ongoing  Policies review - February 2025
Document control	Proper systems	L	Policies reviewed annually by Council	Policies approved and published <a href="https://www.bishopswaltham-pc.gov.uk/Parish_Council_Documents_8304.aspx">https://www.bishopswaltham-pc.gov.uk/Parish_Council_Documents_8304.aspx</a>	Policies review – February 2025
Register of Members' Interests and Gifts and Hospitality	In place, complete, accurate and up to date	L	New councillors ROI completed and reviewed annually	IA and district council review  Website updated as required <a href="https://www.bishopswaltham-pc.gov.uk/Your_Councillors_8302.aspx">https://www.bishopswaltham-pc.gov.uk/Your_Councillors_8302.aspx</a>	November 2025  Ongoing
Compliance with Transparency Code		L	Website publications are timely and accurate	Stay up to date with legislative changes  Transparency documents updated on website quarterly	Ongoing  April 2025

				<a href="https://www.bishopswaltham-pc.gov.uk/Transparency_Information_31484.aspx">https://www.bishopswaltham-pc.gov.uk/Transparency_Information_31484.aspx</a>	
Loss of key staff					

**Review Date:**



West Hoe Cemetery Management Committee  
Bishop's Waltham Parish Council Offices  
The Jubilee Hall, Little Shore Lane  
Bishop's Waltham, Hampshire. SO32 1ED

Cllr Mr B Nicholson  
Chairman  
Bishop's Waltham Parish Council  
The Jubilee Hall  
Little Shore Lane  
Bishop's Waltham  
Hampshire  
SO32 1ED

27<sup>th</sup> February 2025

Dear Cllr Mr Nicholson

**Request for funding.**

At the Committee meeting on 14<sup>th</sup> November 2024, Councillors considered the budget for the West Hoe Cemetery.

The Committee resolved to request funding of £13,500 from the two Parish Councils, £9,000 from Bishop's Waltham Parish Council and £4,500 from Swanmore Parish Council (75% of the amount budgeted for 2024/25).

Please accept this letter as the request for this funding (£9,000) to be paid to the West Hoe Cemetery Management Committee (bank details below) before the **31<sup>st</sup> March 2025**.

Yours sincerely,

*C.E. Wilkinson*

Mrs Cathy Wilkinson  
Clerk to the Committee

Bank details: West Hoe Cemetery Management Committee  
Unity Trust Bank  
60-83-01  
20521459



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

**4.3.25**

**Agenda Item 14 – Policy Review - Update – *for consideration***

The working group will present a verbal update to inform Committee of progress.

Executive Officer  
25.2.25