



Bishop's Waltham Parish Council
A Meeting of the Finance, Policy and Resources Committee
will be held in the Ruby Room of The Jubilee Hall, Bishop's Waltham
on Tuesday 3rd June 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 elect a Chairperson of the Committee
2. To elect a Vice Chairperson of the Committee
3. To appoint Sub-Committees and Working Groups of the Committee
4. To receive and accept apologies for non-attendance.
5. To receive and accept declarations of disclosable pecuniary interests relating to items on this agenda.
6. To receive and accept any personal, pecuniary and non-pecuniary interests relating to items on this agenda.
7. Public Session - *for information only*
8. To approve the minutes of the meeting of 6th May 2025
9. Actions arising from the minutes of the meeting of 6th May 2025 - *for information only*
10. Report from Finance Manager - *for information only*
11. Finance matters:
 - i) Payments Schedule – *to approve payments.*
 - ii) Bank Account Reconciliations Month 1 – *to note the review by the Chairman*
 - iii) Parish Council Balance Sheet – *to note current position*
 - iv) Income and Expenditure Forecast - *to note current position*
 - v) Ear Marked Reserves – *to note current position*
12. Capital Control Report - *for information only*
13. Annual Governance and Accountability Return for Financial Year ending 31 March 2025 – *to note*
14. Internal Auditor Report – Final Internal Audit 2024/25 – *to note and consider*
15. Reinvestment of Funds – *for approval*
16. Policy Review – Update – *for consideration*
17. Requests for future agenda items - *for information only*
18. Date of next meeting – 1st July 2025
19. Motion for confidential business: **The following motion will be moved on the completion of the above business:**
That in view of the confidential nature of the business about to be transacted, it is advisable in the public interest that the public and press be temporarily excluded, and they are instructed to withdraw in accordance with the provisions of the Public Bodies (Admissions to Meetings) Act 1960.
20. Debtors' List - *for consideration*



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- 21. Well House – Update - *for consideration*
- 22. Meon Valley Bowls Club Lease – Draft and Update – *for consideration*
- 23. Land Transfers – Update – *for consideration*
- 24. Lease for Land at Montague Road – *for consideration*
- 25. Saturday Afternoon Usage of Priory Park Full-Size Football Pitch - *for consideration*
- 26. Quotations for Refurbishment of Children's Toilets in the Coronation Hall - *for approval*
- 27. Quotations for Southeast Priory Park Ditch alongside Martin Street/Bosworth Gardens - *for consideration*
- 28. Staffing Matters – *for consideration*

E McKenzie

Clerk to the Committee
27th May 2025



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

3.6.25

Agenda Item 3 – Re-appointment of Sub Committee and Working Groups

– for consideration

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

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

Proposal:

To re-appoint the Committee Sub-Committee and working groups for 2025/26.

Executive Officer
29.5.25



Bishop's Waltham Parish Council
Minutes of the Meeting of the Parish Council Finance, Policy and Resources
Committee held in the Ruby Room of the Jubilee Hall, Bishop's Waltham
on Tuesday 6th May 2025 at 7pm.

Present: Cllr Jones Chairman of the Committee
Cllr Marsh
Cllr Nicholson
Cllr Stallard
Non-Committee Member: Cllr Webb Coopted for the Meeting
In Attendance: Mrs E McKenzie Executive Officer
Members of the Public: 1

- FPR277/24 To receive and accept apologies for non-attendance**
Cllr Homer – family commitment
Cllr Pavey – resigned from Council as of 6.5.25
Cllr Williams – work commitment
Resolved: To accept apologies for non-attendance and co-opt Cllr Webb as a substitute member of Committee for the evening
Proposed: Cllr Nicholson
Seconded: Stallard
All In favour
- FPR278/24 To receive and accept declarations of disclosable pecuniary interests relating to items on this agenda - None.**
- FPR279/24 To receive and accept any personal, pecuniary and non-pecuniary interests relating to items on this agenda - None.**
- FPR280/24 Public Session**
One member of the public present in relation to agenda item 12 – Bishop's Waltham Cricket Club.
- FPR281/24 To approve the minutes from the meeting of the Finance, Policy and Resources Committee – 1st April 2025**
Resolved: to approve minutes of the Finance, Policy and Resources Committee – 1st April 2025
Proposed: Cllr Marsh
Seconded: Cllr Stallard
All in favour who were at the meeting of 1st April 2025
- FPR282/24 Actions arising from the meeting of the Finance, Policy and Resources Committee – 1st April 2025**
The Executive Officer provided updates on actions in progress.
- FPR283/24 Report from Finance Manager**
The Finance Manager had offered her apologies for non-attendance at the meeting and her written report was duly noted.
- FPR284/24 Finance matters:**
i) Payments Schedule
Resolved: to approve the payments tabled to a total amount of £63,084.24.
Proposed: Cllr Jones
Seconded: Cllr Nicholson
All In favour

ii) Bank Account Reconciliation Month 12

Resolved: to note the review of the Bank Account Reconciliations Month 12 by the Chairman.

Proposed: Cllr Marsh

Seconded: Cllr Stallard

All in favour

iii) Parish Council Balance Sheet

Resolved: to note the Parish Council Balance Sheet

Proposed: Cllr Stallard

Seconded: Cllr Nicholson

All in favour

iv) Income and Expenditure Forecast

Resolved: to note the Income and Expenditure Forecast

Proposed: Cllr Jones

Seconded: Cllr Nicholson

All in favour

v) Ear Marked Reserves

Noted.

FPR285/24 Capital Control Report

Noted.

FPR286/24 Annual Investment Report 2024-35 and Reinvestment of Funds

The Annual Investment Report was duly deliberated and the relevant funds considered for reinvestment.

Resolved: to recommend to Full Council the reinvestment of £441,097.66 with Arbutnot Latham for 3 months at 4%.

Proposed: Cllr Jones

Seconded: Cllr Marsh

All in favour

ACTION: Executive Officer

FPR287/24 Policy Review

Cllr Jones and Cllr Stallard provided an update on the progress of the review.

Resolved:

i) To meet as a working group at 6pm on Monday 13th May

ii) To divide up Cllr Pavey's workload and continue any outstanding work

iii) To send to the HR consultant for review and update

Proposed: Cllr Jones

Seconded: Cllr Stallard

All in favour

ACTION: Working Group / Executive Officer

FPR288/24 Bishop's Waltham Cricket Club – Lease Conditions regarding Storage

The report and correspondence were tabled and duly considered.

The member of the public spoke in reference to this matter noting that the Men's Shed items were mostly now cleared off site, the Bishop's Waltham In Bloom items had been listed for storage approval and the low numbers of volunteers was a concern in clearing the site to the Council's satisfaction. The Council noted that the clearance had been requested since November and needed to be adhered to. The Cricket Club Grounds Committee Chairman was requested to provide plans for a storage unit to be considered once the site had been rationalised of items.

Resolved: To refer to Full Council the recommendation to provide a skip for clearance of non-cricket related items during June 2025.

Proposed: Cllr Jones

Seconded: Cllr Nicholson

All in favour

ACTION: Working Group

The member of the public left the meeting after this agenda item.

- FPR289/24** **Friends of Bishop's Waltham Junior School Fireworks Event (Hoe Road Recreation Ground on Saturday 8th November 2025) Draft Licence and Fee**
The draft licence and related fee were duly considered.
Resolved: To approve the draft licence agreement for the usage of the Hoe Road Recreation Ground for the Friends of Bishop's Waltham Junior School on Saturday 8th November 2025, including the licence fee of £235.80 (including VAT).
Proposed: Cllr Marsh
Seconded: Cllr Stallard
All in favour
- FPR290/24** **Actual Cost of Dual-Use Bins on Parish Council Land**
The costs tabled were considered as appropriate.
Resolved: To ratify the purchase of four new dual waste wheelie bins from Yellow Shield Ltd at a total cost of £188.00 (excluding VAT) and the associated fixing posts from Earth Anchors Ltd at a total cost of £536.00 (excluding VAT) and refer to Full Council.
Proposed: Cllr Jones
Seconded: Cllr Stallard
All in favour **ACTION:** Executive Officer
- FPR291/24** **Operational Spend on Clock Flower Bed Repairs and a Dual Waste Bin at Colville Drive Footpath**
The unbudgeted operational costs were duly considered and approved.
Resolved: To ratify the two operational spends tabled (Clock Flower Bed Repairs and a Dual Waste Bin at Colville Drive Footpath) and refer to Full Council
Proposed: Cllr Jones
Seconded: Cllr Webb
All in favour **ACTION:** Executive Officer
- FPR292/24** **Requests for future agenda items**
None at this time.
- FPR293/24** **Date of next meeting – Tuesday 3rd June 2025**
Noted.
- FPR294/24** **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.
- FPR295/24** **Debtors' List**
Noted. Finance Manager to explain report to confirm all matters in hand.
ACTION: Finance Manager
- FPR296/24** **Well House**
Cllr Jones provided an update on the sale with information from the Estate Agent and Conveyancing Team.
Resolved: To refer to Full Council the recommendation to pursue the purchaser for action and consider pulling the property back on the market if no response following.
Proposed: Cllr Jones
Seconded: Cllr Marsh
All in favour **ACTION:** Executive Officer
- FPR297/24** **Meon Valley Bowls Club Lease – Draft and Update**
The Executive Officer reported that the draft lease, approved by this Committee 1.4.25, had been passed to the club in mid-March and a response had been requested.
- FPR298/24** **Land Transfers**
1. Bishop's Meadow
The land transfer tabled regarding open space at Bishop's Meadow was duly deliberated.
Resolved:

- i) To refer the matter to Full Council whether or not to discard the offer or accept the transfer of open space at Bishop's Meadow.
ii) To ask Bargate for a maintenance fund for the oak tree line at Bishop's Meadow.
Proposed: Cllr Jones
Seconded: Cllr Nicholson
All in favour. **ACTION: Executive Officer**

2. Albany Wood

The paper tabled highlighted the progress in the transfer and the list of remedial works being addressed.

FPR299/24

Quotations for Priory Park Football Pitches Drainage Works

The recommendation from the Halls and Grounds Committee was considered.

Resolved: To recommend to Full Council the ratification of the appointment of PJ and CM Froud Ltd to undertake the required drainage works on the Priory Park football pitches at the cost of £15,275.00, excluding VAT.

Chairman's Proposal

All in favour.

ACTION: Committees Officer

FPR300/24

Staffing Matters

i) Appraisals 2025

The staff appraisals had all been completed and any matters arising would be considered within the next Staffing Sub-Committee meeting.

ii) Confidential Staffing Matter

An update was provided and clarification of the insurance costs tabled requested.

Resolved: To note current position and clarify insurance costs tabled.

Proposed: Cllr Nicholson

Seconded: Cllr Jones

All in favour

ACTION: Finance Manager

There being no further business the meeting ended at 8:33pm.

Bishops Waltham Parish Council
Finance, Policy and Resources Committee
Actions Arising from the Committee Meeting 6.5.25

AGenda Number	Subject	Action	Date for completion	Action by	Notes
1PR218/22	Standing Orders Review	To clarify process of declaring interests and dispensations	May-23	EO	Awaiting new code 3 year to ensure clear for all
1PR256/22	Leases update	To check leases for third party claim guidance	Jul-23	EO/PA	
1PR240/23	Asset Register Review	To submit summary report	01/09/2024 - Closed as out of time	BJ/RS	Report review undertaken in March 2025.
1PR241/23, 1PR213/24	Cyber Security	1) To draft action plan to send to IT team 2) To draft Risk Assessment for IT&K	1) June 24 2) Aug 24 Closed as new action on this topic opened.	RS / PA	Drafted May 24, New actions identified to close this item.
1PR249/23, 1PR267/24, 1PR275/24	Boys Club Lease	To monitor Boys Club lease renewal	Jun-24	WG/AG/EO	Draft lease to be considered by P&R. Agenda item August 24. Correspondence to progress Jan 25. In progress. Agenda item April/May 25
1PR267/23, 1PR255/24	Two Hour Policies	To draft new policies on responsive and flexible working	31/07/2024 - closed as new action on this topic opened.	WG (JU/RS) /LO	Meeting due. In progress under Policies Review.
1PR211/23	OH Assessments	To organise OH Assessments	Jul-24	EO	In progress. One completed and returned to SWC.
1PR16/24	Bodycam Procedure	To update	Aug 24	LO	
1PR91/24	Land Acquisition	To continue with WG actions	Nov-24	WES	No actions at present with WCC
1PR184/24	Harley Drive Land	To refer to PC - valuations To write letter to residents	Feb-25	EO	PC14.1.25
1PR219/24	Land Transfers - Bishop's Meadow	To progress next steps	Jul 25	XJ/JW	Agenda item 6.5.25
1PR217/24	Land Transfers - Albany Wood	To monitor renewal work by CH&S under action by WCC	Jul 25	1PR&E	Active Monitoring. Solicitors in contact April/May 2025
1PR232/24 / 1PR281/24	Policies Review (HR)	To list next WG meeting	Mar-25	EO/MP/RS	Next meeting 13.5.25
1PR255/24	Safeguarding Policy	To include policy	May-25	EO	
1PR256/24	Safeguarding	Investigate costs for D&C checks	May-25	EO	
1PR264/24	Relay Licence	To progress signing and hand	May-25	EO	Referred to H&G - in hand
1PR265/24	Dynamic Tournament Licence	To progress signing and hand	Complete	EO	Referred to H&G - completed
1PR266/24	Memorial Bench Policy	To update policy for website	May-25	EO	
1PR267/24	Hut Day Hut Hire Rate	To update website and advertise	May-25	MC/PA	Referred to EO and MC/PA. Update on website. Advertising pending.
1PR272/24	Afolment Fencing	1) Refer to PC for approval 2) Option for discount 3) Contractor to register for AC list	1) Complete 2) Complete 3) Complete	1) EO 2) PA / PA 3) PA	Referred to H&G - PA & EO
1PR286/24	Reinvestment of Funds	Refer to PC for approval	Complete	EO	PC meeting 13.5.25
1PR288/24	BYOC - ship	Refer to PC for approval	Complete	LO	PC meeting 13.5.25
1PR290/24	H&G spend (Jual/vestibling)	Refer to PC for approval	Complete	EO	PC meeting 13.5.25
1PR291/24	P&H spend (clock / bin)	Refer to PC for approval	Complete	EO	PC meeting 13.5.25
1PR295/24	Debtor list	Clarify report tabled	Complete	PA/EO	Committee emailed with update 8.5.25
1PR296/24	Wall House - removal	Refer to PC for approval	Complete	LO	PC meeting 13.5.25
1PR298/24	Bishop's Meadow bus transfer	Refer to PC for approval	Complete	EO	PC meeting 13.5.25
1PR299/24	PP football pitches drainage	Refer to PC for approval	Complete	EO	PC meeting 13.5.25
1PR298/24	Staffing - Insurance	Clarify insurance costs	Jun 25	PA	



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

3.6.25

Agenda Item 10 – Report from Finance Manager - *for information only*

CIL Receipts

In April we received £2,275.76 from South Downs National Park Authority and £15,821.61 from Winchester City Council for CIL Receipts.

VAT Return

The Quarter 4 (2024/2025) VAT return was completed in May, resulting in a Net VAT reclaim from HMRC of £7,377.69.

S106 Funding

Further to a request from Crest Nicholson for an invoice for the S106 Funding of the Albany Wood Open Space Maintenance Contribution and the Albany Wood LEAP Maintenance Contribution, the Finance Manager worked with Cllr R Latham to calculate the total sums to be requested as detailed in the S106 document. An invoice for the sum of £133,225.94 + VAT was forwarded to Crest Nicholson on 23rd May 2025.

Jubilee Hall Car Park Receipts

In February, the Executive Officer and I made a plan to monitor the use of the Jubilee Hall Car Park, in particular those guilty of not paying and displaying. We tasked the ASCO with carrying out routine inspections and placing notices on any cars that were not adhering to the car park rules. I am pleased to report that we have seen a marked improvement in the car park income over time and would like thanks given to the ACSO for his time and diligence in carrying out these inspections.

	<u>Card Income</u>	<u>Cash Income</u>
January 25	£19.20	£397.50
February 25	Under repair	£414.18
March 25	£146.92	£505.40
April 25	£263.75	To be banked

Finance Manager 27.5.25



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

3.6.25

Agenda Item 11– Finance Matters – *for consideration*

Finance matters:

- i. Payments Schedule – *to approve payments*
- ii. Bank Account Reconciliations Month 1 – *to note the review by the Chairman*
- iii. Parish Council Balance Sheet – *to note current position*
- iv. Income and Expenditure Forecast – *to note current position*
- v. Ear Marked Reserves - *to note current position*

Finance Manager 29.5.25

i) Payments Schedule

– to approve payments

Payments For Authorisation

Supplier / VET Name	Invoice Date	Due Date	Invoice Number	Net Value	VAT	Invoice Total	A/C	Control	Analyses Description	Period	Approved	Pay By?	Comments
25-KLAS	30/06/2025	21/05/2025	INV-22396	£288.00	£57.60	£345.60	4282	250	PP Clearing 01/04-20/04/25	Yes		BT	21.05.25
25-KLAS	21/05/2025	13/06/2025	INV-22492	£108.00	£21.60	£129.60	4282	250	PP Clearing May 25	Yes		BT	21.05.25
ABBEY TREES	29/04/2025	23/05/2025	C100519	£16.67	£3.33	£20.00	4305	200	Mower puncture repair	Yes		BT	23.05.25
AMAZON	26/03/2025	26/03/2025	G350021SH-0060	£8.21	£1.64	£9.85	4313	230	Net Scooter Sign			BT	06.05.25
AMAZON	26/03/2025	26/03/2025	G350040SH015H	£8.81	£1.76	£10.57	4313	230	Net Scooter Sign			BT	06.05.25
APRIL SKIES ACC	29/05/2025	28/06/2025	INV-0336	£332.00	£66.40	£398.40	4090	130	Feed Audit 24/25			BT	
BAKESCOVER	30/05/2025	13/05/2025	9511	£84.81	£16.96	£101.77	4350	499	Bar for SID Device			BT	
BISHOPS WALTHAM FEST	19/05/2025	19/05/2025	BNP-CG/25/7	£900.00	£180.00	£1080.00	4121	310	S145 Grant			BT	19.05.25
BISHOPS WALTHAM SCOUT	19/05/2025	19/05/2025	BNP-CG/25/5	£1000.00	£200.00	£1200.00	4121	310	S145 Grant			BT	19.05.25
BISHOPS WALTHAM TOWN	19/05/2025	19/05/2025	BNP-CG/25/6	£350.00	£70.00	£420.00	4121	310	S145 Grant			BT	19.05.25
BOMBOSIS	17/05/2025	18/05/2025	BU09/2025/26	£160.13	£32.03	£192.16	4253	240	HR Replace Broken Render			BT	23.05.25
BOWDEN	23/05/2025	23/05/2025	CH9	£316.67	£63.33	£380.00	4152	261	12 Month Premium ST Refund			BT	23.05.25
BUSINESS STREAM	15/05/2025	30/05/2025	1004249/7910926	£337.06	£67.41	£404.47	4305	240	HR Water 15/02/25-4/05/25			BT	19.05.25
BN MUSCUM	19/05/2025	19/05/2025	BNP-CG/25/4	£400.00	£80.00	£480.00	4121	310	S144 Grant			BT	19.05.25
BN ROTARY CLUB	19/05/2025	19/05/2025	BNP-CG/25/2	£100.00	£20.00	£120.00	4121	310	CEC Environ Issuer - Sustainable Bwy			BT	19.05.25
BWB	19/05/2025	19/05/2025	BNP-CG/25/2	£100.00	£20.00	£120.00	4121	310	S144 Grant			BT	19.05.25
BWMS	29/04/2025	29/04/2025	MG-016	£80.00	£16.00	£96.00	4332	310	Telephone Box Notes Board			BT	02.05.25
BWMS	19/05/2025	19/05/2025	BNP-CG/25/3	£500.00	£100.00	£600.00	4121	310	S149 Grant			BT	19.05.25
BN TREE SURGEONS	22/05/2025	22/05/2025	0178	£140.00	£28.00	£168.00	4276	200	HR Remove fallen tree			BT	23.05.25
BN TREE SURGEONS	27/05/2025	27/05/2025	0180	£140.00	£28.00	£168.00	4276	200	HR Remove fallen tree			BT	23.05.25
CINERGI	12/05/2025	19/05/2025	INV-4644	£300.00	£60.00	£360.00	4303	299	200 Fee	Yes		BT	19.05.25
CINERGI	11/05/2025	16/05/2025	INV-4669	£434.96	£86.99	£521.95	4303	299	JH Sella Batteries 2nd Deposit			BT	19.05.25
COMPANIED	24/04/2025	22/05/2025	58680	£84.00	£16.80	£100.80	4280	220	PP Weed Control			BT	22.05.25
CVC	05/05/2025	05/05/2025	JH 0325	£130.00	£26.00	£156.00	4281	Various	Window Cleaning May 25	Yes		BT	23.05.25
DIGI TOOL BOX	10/05/2025	24/05/2025	7897538	£1,084.57	£216.91	£1,301.48	4044	100	17 Telecoms Support/Service	Yes		BT	23.05.25
EDF	06/05/2025	20/05/2025	23314867	£620.13	£124.03	£744.16	4344	260	JH Gas 01/04-30/04/25	Yes		BT	19.05.25
ELUCTS	07/05/2025	06/04/2025	59350521	£32.25	£6.45	£38.70	4310	200	Tapet and Hareaw	Yes		BT	19.05.25
ELUCTS	10/03/2025	09/04/2025	59352127	£3.35	£0.67	£4.02	4310	200	Masking Tape	Yes		BT	19.05.25
ENGIE GAS LTD	09/05/2025	23/05/2025	1-01663145	£175.58	£35.12	£210.70	4344	250	PP Gas 01/04-30/04/25			BT	23.05.25
FIRSTENCE	21/05/2025	21/05/2025	Q-15721	£2,035.89	£407.18	£2,443.07	4427	299	Green Mesh Altimeter Gates & Locks	Yes		BT	
FORWARD	01/05/2025	30/05/2025	9271	£48.00	£9.60	£57.60	4332	260	JH Security May 25	Yes		BT	
FORWARD	16/05/2025	30/05/2025	9289	£73.00	£14.60	£87.60	4332	Various	PP Security May 25			BT	
FORWARD	16/05/2025	30/05/2025	9288	£40.00	£8.00	£48.00	4332	250	PP Security May 25			BT	
FORWARD	27/05/2025	30/05/2025	9300	£195.00	£39.00	£234.00	4332	260	JH Replace Damaged Door Contact			BT	
FUELGEMIE	01/05/2025	15/05/2025	11659122	£602.92	£120.57	£723.49	Various	200	Fuel card charges Apr 25	Yes		BT	29.05.25
H.A.C	29/04/2025	29/05/2025	INV-7492	£216.00	£43.20	£259.20	4046	106	LPD Membership Apr25-Mar26	Yes		BT	
HAMPSHIREGARDEN	28/05/2025	28/05/2025	124834	£28.83	£5.77	£34.60	4312	200	Premium Topsoil			BT	
HANTS CC	09/05/2025	06/06/2025	50318747	£79.49	£15.89	£95.38	4306	230	Clearing supplies	Yes		BT	19.05.25
HANTS CC	09/04/2025	07/05/2025	3611944012	£351.00	£70.20	£421.20	4175	310	Nature Reserves Leaflets	Yes		BT	19.05.25
HANTS CC	08/05/2025	06/06/2025	3611956295	£217.95	£43.59	£261.54	4313	200	Car Park Sign (Share Lane)	Yes		BT	
HANTS CC	16/05/2025	13/06/2025	58319463	£157.62	£31.52	£189.14	4309	230	Clearing supplies			BT	
HEARDWJ	14/05/2025	14/05/2025	32	£945.02	£189.00	£1,134.02	4306	200	BT65 JRX Replace wheel bearing			BT	23.05.25
HEDGE START	19/05/2025	19/05/2025	BNP-CG/25/7	£1,000.00	£200.00	£1,200.00	4125	310	S137 Grant			BT	19.05.25
HUMPHREY	30/04/2025	30/04/2025	INV4123	£196.00	£39.20	£235.20	4279	240	HR Replace Basin Tap and therm	Yes		BT	02.05.25
HUMPHREY	23/05/2025	23/05/2025	INV4150	£76.00	£15.20	£91.20	4279	Various	HR Repair Toilet Leak/CH Tap			BT	
HUMPHREY	27/05/2025	27/05/2025	4982	£42.00	£8.40	£50.40	4273	100	Payroll Services - May 2025			BT	
INFINITY	22/05/2025	05/06/2025	INV-01514	£7,126.09	£1,425.22	£8,551.31	4364	299	5F PP Accidental Footpath			BT	
INFINITY	22/05/2025	05/06/2025	INV-01512	£5,725.00	£1,145.00	£6,870.00	4430	299	CA Tany Gates			BT	
Inter Account Transfer	01/04/2025	01/04/2025	20496241	£5,402.56	£0.00	£5,402.56	N/A	N/A	Supplier Payments	Yes		IAT	01.04.25
Inter Account Transfer	01/04/2025	01/04/2025	20496238	£6,402.56	£0.00	£6,402.56	N/A	N/A	Supplier Payments	Yes		IAT	01.04.25
Inter Account Transfer	03/04/2025	03/04/2025	20496241	£7,500.00	£0.00	£7,500.00	N/A	N/A	Supplier Payments	Yes		IAT	03.04.25
Inter Account Transfer	03/04/2025	03/04/2025	20496238	£7,500.00	£0.00	£7,500.00	N/A	N/A	Supplier Payments	Yes		IAT	03.04.25
Inter Account Transfer	25/04/2025	25/04/2025	20496241	£24,000.00	£0.00	£24,000.00	N/A	N/A	Payroll & Supplier payments	Yes		IAT	25.04.25
Inter Account Transfer	25/04/2025	25/04/2025	20496238	£24,000.00	£0.00	£24,000.00	N/A	N/A	Payroll & Supplier payments	Yes		IAT	25.04.25
Inter Account Transfer	19/05/2025	19/05/2025	20496241	£5,000.00	£0.00	£5,000.00	N/A	N/A	Supplier Payments	Yes		IAT	19.05.25
Inter Account Transfer	19/05/2025	19/05/2025	20496238	£5,000.00	£0.00	£5,000.00	N/A	N/A	Supplier Payments	Yes		IAT	19.05.25
Inter Account Transfer	19/05/2025	19/05/2025	20496241	£4,850.00	£0.00	£4,850.00	N/A	N/A	Grant Payments			IAT	19.05.25
Inter Account Transfer	19/05/2025	19/05/2025	20496238	£4,850.00	£0.00	£4,850.00	N/A	N/A	Grant Payments			IAT	19.05.25
Inter Account Transfer	23/05/2025	23/05/2025	20496241	£12,000.00	£0.00	£12,000.00	N/A	N/A	Supplier Payments			IAT	23.05.25

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

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclaycard Commercial	30/04/2025		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 JUDY MARSH Signed Judy Marsh Date 23rd May 2025

Signatory 2:

Name H. FISHER Signed [Signature] Date 20/05/25

Bank Reconciliation Statement as at 30/04/2025
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	30/04/2025		436,837.00
			<u>436,837.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			436,837.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			436,837.00
		Balance per Cash Book is :-	436,837.00
		Difference is :-	0.00

Signatory 1:

Name JUDY MARSH Signed Judy Marsh Date 23rd May 2025

Signatory 2:

Name H. FISHER Signed [Signature] Date 23/05/25

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Current 20486238	30/04/2025		18,043.79
			<u>18,043.79</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			18,043.79
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			18,043.79
		Balance per Cash Book is :-	18,043.79
		Difference is :-	0.00

Signatory 1:

Name JUDY MARSH Signed Judy Marsh Date 23rd May 2025

Signatory 2:

Name H. FISHER Signed [Signature] Date 22/05/25

Date: 22/05/2025

Bishop's Waltham Parish Council

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Time: 18:45

Bank Reconciliation Statement as at 30/04/2025
for Cashbook 12 - Unity Savings ****0241

User: HLF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Savings 20496241	30/04/2025		341,718.50
			<u>341,718.50</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			341,718.50
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			341,718.50
		Balance per Cash Book is :-	341,718.50
		Difference is :-	0.00

Signatory 1:

Name JUDY MARSH Signed Judy Marsh Date 23rd May 2025

Signatory 2:

Name H. FISHER Signed [Signature] Date 28/05/25

Bank Reconciliation Statement as at 30/04/2025
for Cashbook 13 - Unity Savings ****6254

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Savings 20496254	30/04/2025		200,157.38
			<u>200,157.38</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			200,157.38
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			200,157.38
		Balance per Cash Book is :-	200,157.38
		Difference is :-	0.00

Signatory 1:

Name JUDY MARSH Signed Judy Marsh Date 23rd May 2025

Signatory 2:

Name H. FISHER Signed [Signature] Date 23/05/25

iii) Parish Council Balance Sheet

– *to note current position.*

Detailed Balance Sheet - Excluding Stock Movement

Month 1 Date 30/04/2025

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
100	Debtors	11,705
105	VAT Control Account	(398)
219	A&L 3m Fixed Term Deposit A/c	436,837
221	Unity Current 20496238	18,044
222	Unity Savings 20496241	341,719
223	Unity Savings 20496254	200,157
Total Current Assets		1,008,064
<u>Current Liabilities</u>		
500	Creditors	19,090
505	Holding Deposits	2,540
Total Current Liabilities		21,630
Net Current Assets		986,433
Total Assets less Current Liabilities		986,433

Represented by :-

300	Current Year Fund	301,739
310	General Reserves	219,517
317	Allotment Fencing	10,000
318	Coronation Hall Renovations	10,000
320	Replace Pickup Truck - CIL	15,000
325	Play Area Equip Maint - CYF	9,112
330	Replace Tractor - CYF	33,500
336	EV Chargers	11,000
340	Replace Topper / Mower - CYF	23,500
341	Replace IT Equipment	3,078
345	Election Expenses - CYF	2,500
350	Bldings Replace / Refurb - CYF	82,838
354	Fencing Replacement - CYF	2,000
355	Tennis Court Maintenance - CYF	14,100
356	Car Park Maintenance - CYF	2,500
357	Play Area Surface Maint - CYF	2,000
358	Southern Footpath Maintenance	1,000
359	HR Drainage - PC	20,000
360	Replace Bus Shelters - CYF	10,000
370	CCTV Hoe Rd - CYF	3,152
371	Intruder Alarm Upgrade (JH)	2,500
373	South F'path -CIL/WCIL/S106	46,132
376	EMR-Building Decarbon (JH)	49,346
377	Extend Parking PP - CIL	537
379	Building Maintenance - CYF	29,500
389	Parish Council Website	3,000
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
399	WCC CIL Receipts 2024-25	15,822
400	SDNP CIL Receipts 2024-25	6,827

27/05/2025

Bishop's Waltham Parish Council

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Detailed Balance Sheet - Excluding Stock Movement

Month 1 Date 30/04/2025

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
	Total Equity	<u>986,433</u>

iv) Income and Expenditure Forecast

– *to note current position.*

Income & Expenditure Report
2025-2026

Total Parish Council

Description	1 April	2 May	3 June	4 July	5 August	6 September	7 October	8 November	9 December	10 January	11 February	12 March	Actual Total Year	Budget Total Year	Variance	% Change	Material Variance Reason (over 25% or £2000)
Finance, Policy and Resources Committee																	
Total Income	£4,313	£5,226	£3,756	£1,606	£6,206	£3,846	£1,726	£8,268	£3,706	£1,706	£8,208	£3,698	£49,159	£47,219	£1,940	4%	
Total Expenditure	£43,388	£43,331	£38,972	£45,084	£40,336	£44,413	£37,876	£53,602	£56,072	£44,077	£38,012	£45,295	£52,188	£535,634	-£3,346	1%	
Total Net Revenue Expenditure	£39,075	£37,135	£36,216	£43,278	£34,130	£40,567	£36,150	£44,338	£52,366	£42,371	£32,808	£41,598	£483,929	£488,315	-£5,286	1%	
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	£250	£250	£0	0%	
Total Net Capital Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£250	£250	£0	0%	
Total Net Committee Expenditure	£39,075	£37,135	£36,216	£43,278	£34,130	£40,567	£36,150	£44,338	£52,366	£42,371	£32,808	£41,848	£483,279	£488,565	-£5,286	1%	
Halls and Grounds Committee																	
Total Income	£21,173	£1,963	£19,444	£8,627	£8,414	£8,846	£10,082	£7,696	£7,745	£8,657	£7,744	£7,231	£117,222	£114,227	£2,995	3%	
Total Expenditure	£8,489	£13,718	£25,023	£13,011	£9,114	£6,028	£33,884	£8,698	£9,175	£10,223	£8,693	£28,638	£177,999	£191,265	-£13,366	7%	
Total Net Revenue Expenditure	-£12,674	£11,755	£5,579	£4,394	£1,700	-£2,818	£23,912	-£1,198	£430	£8,268	-£1,064	£21,605	£60,677	£77,038	-£16,361	21%	
Total Capital Income	£1,858	£24,251	£31,750	£37,500	£0	£31,750	£2,500	£0	£30,000	£2,500	£0	£2,500	£164,609	£149,250	£15,359	10%	
Total Capital Expenditure	£1,858	£24,251	£31,750	£37,500	£0	£31,750	£2,500	£0	£30,000	£2,500	£0	£2,500	£164,609	£149,250	£15,359	10%	
Total Net Capital Expenditure	-£10,318	£36,006	£37,329	£41,884	£1,700	£26,832	£26,312	-£1,198	£30,430	£11,706	-£1,064	£24,105	£225,286	£226,283	-£1,002	0%	
Community & Environment Committee																	
Total Income	£0	£0	£0	£0	£0	£1,000	£0	£0	£0	£0	£0	£0	£1,000	£1,000	£0	0%	
Total Expenditure	£1,431	£7,467	£1,600	£2,100	£500	£2,200	£4,700	£300	£1,615	£100	£719	£1,852	£24,534	£24,534	£0	0%	
Total Net Revenue Expenditure	£1,431	£7,467	£1,600	£2,100	£500	£1,200	£4,700	£300	£1,615	£100	£719	£1,852	£23,534	£23,534	£0	0%	
Total Capital Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Capital Expenditure	£0	£0	£0	£0	£0	£250	£0	£0	£0	£0	£0	£250	£500	£500	£0	0%	
Total Net Capital Expenditure	£0	£0	£0	£0	£0	£250	£0	£0	£0	£0	£0	£250	£500	£500	£0	0%	
Total Net Committee Expenditure	£1,431	£7,467	£1,600	£2,100	£500	£1,450	£4,700	£300	£1,615	£100	£719	£2,102	£24,034	£24,034	£0	0%	
Planning & Highways Committee																	
Total Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Expenditure	£0	£0	£0	£0	£1,000	£0	£450	£0	£0	£0	£0	£2,000	£3,450	£3,450	£0	0%	
Total Net Revenue Expenditure	£0	£0	£0	£0	£1,000	£0	£450	£0	£0	£0	£0	£2,000	£3,450	£3,450	£0	0%	
Total Capital Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£40,000	-£40,000	100%	20 is Plenty project cancelled
Total Capital Expenditure	£0	£0	£0	£0	£800	£0	£1,000	£0	£0	£0	£0	£250	£2,050	£42,050	-£40,000	95%	20 is Plenty project cancelled
Total Net Capital Expenditure	£0	£0	£0	£0	£800	£0	£1,000	£0	£0	£0	£0	£250	£2,050	£2,050	£0	0%	
Total Net Committee Expenditure	£0	£0	£0	£0	£1,800	£0	£1,450	£0	£0	£0	£0	£2,250	£5,500	£5,500	£0	0%	
Joint Managed Services																	
Total Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Expenditure	£7,000	£0	£0	£0	£0	£0	£7,000	£0	£0	£0	£0	£0	£14,000	£14,000	£0	0%	
Total Net Revenue Expenditure	£7,000	£0	£0	£0	£0	£0	£7,000	£0	£0	£0	£0	£0	£14,000	£14,000	£0	0%	
Total Capital Income	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Capital Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Net Capital Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	
Total Net Committee Expenditure	£7,000	£0	£0	£0	£0	£0	£7,000	£0	£0	£0	£0	£0	£14,000	£14,000	£0	0%	
Funding																	
Total Income	£313,218	£0	£0	£0	£0	£313,218	£0	£0	£0	£0	£0	£0	£626,437	£626,437	£0	0%	
Total Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	Unbudgeted	

Total Net Revenue Expenditure	-£313,219	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Total Capital Income	£16,388	£133,226	£0	£0	£0	£226,745	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Total Capital Expenditure	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Total Net Capital Expenditure	-£16,388	-£133,226	£0	£0	£0	-£226,745	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Total Net Committee Expenditure	-£331,317	-£133,226	£0	£0	£0	-£226,745	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Total Net Committee Expenditures																			
Total Income	£356,503	£141,415	£23,200	£10,433	£12,620	£327,010	£238,553	£14,182	£11,451	£11,683	£13,950	£10,827	£1,171,887	£1,040,173	£131,714				
Total Expenditure	£61,876	£88,787	£36,345	£97,685	£50,750	£84,641	£87,420	£90,600	£95,682	£95,930	£46,411	£81,233	£319,550	£360,383	£41,353				
Total Net Revenue Expenditure	-£284,827	-£152,618	£75,145	£87,252	£36,130	-£242,369	-£151,133	£46,438	£34,411	£54,237	£32,481	£70,306	-£252,357	-£79,230	-£173,067				
EMR Movements	-£15,840	-£106,375	£31,750	£37,500	£0	£30,000	-£220,245	£0	£30,000	£2,500	£0	-£20,000	-£230,710	-£79,290					
Total Income/Expenditure	-£278,787	£53,757	£45,395	£48,762	£38,130	-£272,369	£68,112	£46,438	£54,411	£51,737	£32,481	£30,306	-£21,647	£0					
Current Year Fund	£301,739	£354,357	£275,212	£191,950	£163,020	£396,189	£547,322	£500,884	£418,473	£362,236	£325,776	£259,469							
General Reserves	£219,517	£113,142	£144,892	£182,392	£182,392	£212,392	-£7,853	-£7,853	£22,147	£24,647	£24,647	£4,647							
General Reserves Position Months	521,256 10	467,499 9	424,104 8	374,342 7	336,212 6	606,581 12	539,469 10	493,037 9	438,620 8	396,883 7	354,422 7	264,116 5							
Total Reserves (Bank)	986,433	1,039,051	983,906	876,644	838,514	1,080,883	1,232,016	1,185,578	1,101,187	1,046,930	1,014,469	944,183							

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

Eor Market Reserves

		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total Year	Budget	Closing Balance	Comments
314	EMR - Albany Wood IGOS Maintenance - S106	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£96,705	£96,705 - RPI
315	EMR - Manique Road Play Area - S106/CIL/CSF	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
316	EMR - Albany Wood LEAP Maintenance - S106	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
317	EMR - Abington Fencing - CIL	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£36,521	£36,521 - RPI
318	EMR - Abington Hall Renovations - CIL	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
320	EMR - Replace Pickup Truck - CIL	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£10,000	£10,000
325	EMR - Replace Play Area Equipment - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£15,000	£15,000
330	EMR - Replace Tractors - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£5,000	£5,000
336	EMR - EV Chargers - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£33,500	£33,500
340	EMR - Replace Topper / Mower - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£11,000	£11,000
341	EMR - Replace IT Equipment - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£23,500	£23,500
345	EMR - Election Expenses - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,578	£3,578
350	EMR - Bldgs Replace / Refurb - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,000	£4,000
351	EMR - Purchase of Community Asset - PC/CIL/WCIL	£750	£0	£29,250	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£90,000	£90,000
352	EMR - Sale of Community Asset	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
353	EMR - New Capital Receipt	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£200,000	£200,000
354	EMR - Fencing Replacement - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
355	EMR - Tennis Court Maintenance - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,000	£2,000
356	EMR - Car Park Maintenance - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£16,100	£16,100
357	EMR - Resurface Play Areas - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,000	£1,000
358	EMR - Southern Footpath Maintenance - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,000	£4,000
359	EMR - HS Drainage	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,000	£1,000
360	EMR - Replace Bus Shelters - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
370	EMR - CCTV (H/R) - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£10,000	£10,000
371	EMR - Intruder Alarm Upgrade (J/H) - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,192	£3,192
373	EMR - Southern Footpath - CIL/WCIL/S106	£1,208	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,500	£2,500
374	EMR - Replace Skate Park (PP) - CIL/WCIL/PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£47,339	£47,339 Leclure's £1208
375	EMR - Floor Polisher (PP) - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
376	EMR - Building Decays (J/H) - CIL/WCIL	£49,646	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£49,646	£49,646
377	EMR - Extend Parking (PP) - CIL/WCC REPF	£538	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£538	£538
379	EMR - Albany Road Play Park - S105	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
379	EMR - Building Maintenance - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
380	EMR - Name Sign (J/H) - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
389	EMR - Parish Council Website - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
390	EMR - Stockade Chairs (J/H) - PC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
393	EMR - WCC CIL Receipts 2021-22 (End 31/03/27)	£5,011	£5,011	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£5,011	£5,011 Southern Footpath Additions
394	EMR - WCC CIL Receipts 2022-23 (End 31/03/28)	£3,062	£3,062	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,062	£3,062 Southern Footpath Additions & Churchill Gates
395	EMR - WCC CIL Receipts 2023-24 (End 31/03/29)	£42,849	£5,778	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£48,627	£48,627 Churchill Gates
396	EMR - SONP CIL Receipts 2021-22 (End 31/03/27)	£481	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£481	£481
397	EMR - SONP 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	£2,471
398	EMR - SONP CIL Receipts 2023-24 (End 31/03/29)	£2,321	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,321	£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	£0
400	EMR - SONP CIL Receipts 2024-25 (End 31/03/30)	£4,552	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,552	£4,552 Malt Lane
401	EMR - WCC S106 Receipts 2024-25	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
402	EMR - WCC CIL Receipts 2025-26 (End 31/03/31)	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
403	EMR - SONP CIL Receipts 2025-26 (End 31/03/31)	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
		£415,840	£108,375	£31,750	£37,500	£0	£30,000	£220,245	£0	£30,000	£2,500	£0	£0	£0	£0	£661,854	£661,854

CIL expenditure approved at PC 08.04.25



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

3.6.25

Agenda Item 12 – Capital Control Report – *for information only*

Capital Control Report 2025-2026 (Month 1).

Finance Manager
29.5.25

Bishop's Waltham Parish Council
 Capital Projects Control 2025-28 Budget
 Month 1

Committee	G.L. Code	Description	Month Budgeted	Capital Budget £'s	EMR Funding Budget £'s	Total Precept Approved £'s	Total Actual Spend £'s	Unsanctioned Approvals £'s	Comments
P & R Committee Income	1389	Income - Asset Disposals	Not expected	0	0	0	0	0	
		Total Gross Committee Income		0	0	0	0	0	
Expenditure	4350	Mirror Assets	Mar	250	0	250	0	0	
		Total Gross Committee Expenditures		250	0	250	0	0	
H&G Committee Income	1098	EMR Movements		0	0	0	0	0	
		Total Net Committee Expenditure		250	0	250	0	0	
Expenditure	4350	Income - Asset Disposals	Not expected	0	0	0	0	0	
		Total Gross Committee Income		0	0	0	0	0	
		Minor Assets	Mar	2,500	0	2,500	1,400	0	Y/E Actual
		Southern Footpath/Cycleway	Jun	0	0	0	1,208	9,073	EMR 372 / Call off PC 08.04.25 EMR 355&359
		Replace Pick up Truck	Jul	15,000	15,000	0	0	0	EMR 320
		Building Decaro (H)		0	0	0	300	0	EMR 376
		Bidriga Replacement Van	Jun/Sep/Oct	90,000	90,000	0	750	11,192	EMR 350 / E11,192 Archival Costs app
		Cornwall Hall Renovations	Apr/Jun/Jul/Aug	10,000	10,000	0	0	0	EMR 315
		Replace Drains - both (H)	Sep	1,750	0	1,750	0	0	
		Allorment Fencing	May	13,000	10,000	0	0	0	EMR 317
		HR Drainage	Jul	20,000	20,000	0	0	0	EMR 359
		Fencing Replacement	May	0	0	0	0	5,778	EMR 385
		Total Gross Committee Expenditures		149,250	145,000	4,250	1,408	24,982	
		EMR Movements		145,000	145,000	0	7,252	0	
		Total Net Committee Expenditures		4,250	0	4,250	(300)	24,982	
G & E Committee Income		Total Gross Committee Income		0	0	0	0	0	
		Mirror Assets	Oct/Nov	500	0	500	0	0	
		Total Gross Committee Expenditures		500	0	500	0	0	
P & H Committee Income	4339	EMR Movements		0	0	0	0	0	
		Total Net Committee Expenditures		500	0	500	0	0	
Expenditure	4350	Grant - 20 is Planity	Jul	40,000	0	40,000	0	0	
		Total Gross Committee Income		40,000	0	40,000	0	0	
		Minor Assets	Mar	250	0	250	0	0	
		Sheet Piling	Oct	1,000	0	1,000	0	0	
		Shoring & Walling Cases	Aug	900	0	900	0	0	
Total Parish Council		20 is Planity	Jul	40,000	0	40,000	0	0	
		Total Gross Committee Expenditures		42,050	0	42,050	0	0	
		EMR Movements		0	0	0	0	0	
Total Parish Council		Total Net Committee Expenditures		2,050	0	2,050	0	0	
		Total Parish Council Income		40,000	0	40,000	0	0	

Total Parish Council Expenditure

Total EWR Movement

Total Net Parish Council Expenditure

192,555	145,060	47,060	1,358	24,983
145,005	145,060	0	2,268	0
7,060		47,060	1,400	24,983



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

3.6.25

**Agenda Item 13 – Annual Governance and Accountability
Return for financial year ending 31 March 2025 – *to note***

- i. Annual Internal Audit Report 2024/25
- ii. Section 1 – Annual Governance Statement 2024/25
- iii. Section 2 - Accounting Statements 2024/25
- iv. BDO LLP Conflict of Interest

**To be considered, approved and signed by full Council on 10th June
2025.**

Finance Manager
26.5.25

Annual Internal Audit Report 2024/25

BISHOP'S WALTHAM PARISH COUNCIL

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

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

18/11/2024

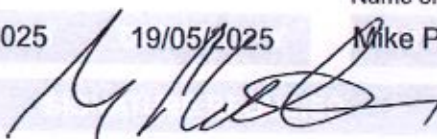
17/01/2025

19/05/2025

Name of person who carried out the internal audit

Mike Platten CPFA

Signature of person who carried out the internal audit



Date

19/05/2025

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

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

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

BISHOPS WALTHAM PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

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

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

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

10/06/2025

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.bishopswaltham-pc.gov.uk ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

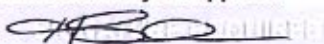
BISHOPS WALTHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	961,134	687,865	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	532,213	592,822	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	281,843	389,941	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	334,419	351,838	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	11,285	11,285	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	741,621	622,810	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	687,865	684,695	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	672,648	707,946	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	3,788,099	4,087,808	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	62,790	52,929	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

26/05/2025

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

10/06/2025

as recorded in minute reference:

MINUTE REFERENCE

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

10/06/2025

CONFLICT OF INTEREST WITH BDO LLP

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

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

☐

I confirm that there are no conflicts of interest with BDO LLP.

☐

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

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
10/06/2025	

Signed (Clerk/RFO)

Print Name

Signed (Chair)

Print Name



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

3.6.25

Agenda Item 14 – Internal Auditor Report - Final Internal Audit 2024/25 *– to note and consider*

Please see the attached report from the Internal Auditor.

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

West Hoe Cemetery currently operates under a joint committee arrangement with Swanmore Parish Council. Current management and accounting arrangements are not compliant with proper practices as set out in the Practitioners' Guide.

The RFO should continue to review current arrangements and to develop a proposal to amend management and accounting arrangements. The Practitioners' Guide should be the starting point for this review.

Proposal: To note the Internal Auditors Report, in particular the matters arising, and consider the Council's response at full Council on 10th June 2025.

Finance Manager 26.5.25

Hannah Fisher
Bishop's Waltham Parish Council

19 May 2025

Dear Hannah

Bishop's Waltham Parish Council
Final Internal Audit 24-25

The internal audit for the 24-25 financial year is now complete. I am pleased to be able to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) for with no comments.

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

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

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of my internal audit work for 24-25. Recommendations are set out at Appendix A. I set out a schedule of tests not completed at this audit at Appendix B, these tests are not relevant to this Council.

The audit was carried out in three stages. Interim audits were carried out on 18 November and 17 January, these concentrated on in year financial transactions and governance controls. I visited the Council for the final audit on 19 May and this audit concentrated on the statement of accounts and balance sheet.

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

The Council uses the 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.

Final Audit

The accounting statements have been agreed back to balance sheet and income and expenditure reports produced from the RBS accounting system. All comparatives reported in the financial statements have been agreed back to the audited 23-24 accounts, as published on the Council website.

The Council considered my second interim audit report at the Full Council meeting on 11 March (minute PC 325/24) and recommendations raised were actioned and noted.

The quarter 4 VAT return has been completed. A claim of £7337 was submitted to HMRC on 19 April. The claim has been agreed to the VAT report produced by the accounting system. The refund has been paid by HMRC, this was checked into the Council's bank on 23 April 25.

I discussed accounting arrangements for West Hoe Cemetery, and I agree with the RFO's assessment that current arrangements are not compliant with proper practices, as set out in the JPAG Practitioners' Guide. The RFO should continue to review current arrangements and to develop a proposal to amend management and accounting arrangements. The Practitioners' Guide should be the starting point for this review. I have offered to assist the RFO in this process. However, I have limited knowledge of the West Hoe Cemetery Committee, as I am not the internal auditor of this body, and it is outside the scope of my audit of BWPC.

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.

Final Audit

Non pay expenditure per box 6 to the accounts amounted to £622,810 down from £741,621 in 23-24.

4 additional transactions were selected from the period 11 and 12 cashbooks. For all transactions tested I was able to confirm:

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

I reviewed the year end accruals listing for reasonableness. Accruals amounted to £19,083. These appeared valid, in the main recorded for transactions that are to be expected at this Council (final utility bills for 24-5 / audit costs etc.) The highest value accrual £4,500 is for street lighting for the second half of the 24-25 financial year. From my review, it appears accruals have been properly raised and charged to 24-25.

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.

Final Audit

The Council has completed the annual review of the Financial Risk Assessment and Action Plan. The risk assessment appears comprehensive, and there is evidence of update in year. The risk assessment was approved at Full Council on 11 March and an appropriate minute recorded (minute 326/24). The Council has met its obligations in this area for the 24-25 financial year.

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.

Final Audit

Reserves at 31 March 2025 were £684,695(23-24 £687,865).

General reserves at year end were £235K. This represents 40 % of precept, which is at the mid-point of recommended levels set out in the JPAG Practitioners' Guide (3 -12 months of net revenue expenditure).

The Council held earmarked reserves of £449K at 31.3.25. The largest reserves include:

- Decarbonisation reserve - £49K
- Buildings reserve - £83K
- Footpath CIL / s106 - £47K
- Tractor Fund - £33K

CIL reserves are properly earmarked, and are utilised in order of date of receipt by the council (oldest first). Other earmarked reserves are held to support the Council's asset base, and to fund council projects / priorities. There is evidence of review in year and reporting to Council.

I am satisfied that the Council holds an appropriate level of general reserve and that earmarked reserves are properly managed and held for designated purposes.

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.

Final Audit

Precept per box 2 to the accounts was £592,822 (23-24 £532,213). This has been agreed to third party documentation provided by Central Government.

Income per box 3 to the accounts was £389,941 (23-24 £281,843).

An additional sample of income credits was selected from months 11 and 12. Again I was able to agree all income recorded in the accounting system back to invoices, I checked these were raised with correct fees.

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. This test is therefore to be marked as not applicable on the internal audit report for the AGAR.

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

Second interim and final audits

Staff costs per box 4 to the accounts were £351,838(23-24 £334,419).

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. Submissions were found to be up to date and no payments were outstanding.

At the year end audit I checked that the Council correctly accounted for staff costs only in box 4 to the accounting statements. The following account codes were coded to this line of accounts

268,039	4000	100	Basic Salaries
9,417	4001	100	Overtime Payments
50,963	4002	100	Co Pension Contributions
23,092	4003	100	Co Nat'l Ins'nce Contributions
327	4005	100	Salaries Temporary Staff

351,838 Total expenditure or payments made to and on behalf of all

This is in line with proper practices.

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

Final Audit

Fixed assets per box 9 to the accounts were £ 4,087,808 (23-24 £3,788,099) - increase in fixed asset register accounting value of £299,709.

The fixed asset balance recorded in box 9 to the accounts at 31.3.25 agrees to the fixed asset register.

Additions of £308K have been added to the asset register, all added at purchase cost, as required by proper practices . Main items are:

- Solar Panels at Jubilee Hall (£61K)
- Skatepark / Footpath and CCTV (£77K)
- Priory Park Overflow Car Park (£92K)

Deletions of £9K have been actioned. This is made up of a number of lower value items from across the asset register.

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.

Final Audit

Box 10 - Borrowings £52,929 (22-23 £72,423)

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

Cash per box 8 to the accounts was £707,946 (23-24 £672,648). This has been agreed to the year end cash and investment report produced from the accounting system.

I reperformed the reconciliation for 31 March 2025. Reconciliations for all accounts had been completed by the RFO. I agreed all balances on reconciliations back to bank statements and to reconciliation reports produced from the accounting system, and to the year-end balance sheet. The reconciliations had been reviewed by Councillor Nicholson and this review properly evidenced on the reconciliations and 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

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

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

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 .

Final Audit

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

- Expenditure over £500 – published to the end of March 2025
- Contracts – updated to include contracts over £5k let before end of March 2025
- 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 together with the internal audit report from the AGAR. I would like to take this opportunity to thank you for your help with the audit. I look forward to working with you again next year, in the meantime please do not hesitate to contact me if I can be of any assistance.

I would like to thank Hannah for her assistance.

Yours sincerely



Mike Platten CPFA

Appendix A – Matters arising - Interim and Final 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.	Noted and actioned for 25-26.
West Hoe Cemetery currently operates under a joint committee arrangement with Swanmore Parish Council. Current management and accounting arrangements are not compliant with proper practices as set out in the Practitioners' Guide	The RFO should continue to review current arrangements and to develop a proposal to amend management and accounting arrangements. The Practitioners' Guide should be the starting point for this review.	

Appendix B

Internal Audit Control Objectives – Marked as not covered

Control Objective	Area for Audit	Why this has not been audited
F	Petty Cash	No petty cash at this council
K	Exemption from limited assurance review	Council had limited assurance review in 23-4
O	Trust Funds	No trusts at this council



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

3.6.25

Agenda Item 15 – Reinvestment of Funds – *for approval*

Further to the approved proposal to reinvest the total matured funds of £441,097.66 with Arbuthnot Latham for a further 3 months at 4%, I was advised on 20/05/2025 that the three-month rate was reduced to 3.6%

The Executive Officer provided approval to proceed (in the absence of the Chair and Vice Chair).

Proposal:

To ratify the decision to approve the reinvestment of £441,097.66 with Arbuthnot Latham for 3 months at 3.6%.

Finance Manager
22/5/25



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

3.6.25

Agenda Item 16 – Policy Review - Update – *for consideration*

Model Employment Contract

The model employment contract has been reviewed by the HR consultant. Recommendations for improvement have been made which, with Committee's approval, it is suggested the Consultant undertake and return to us as a completed document.

HR Policies

The working group have undertaken reviews of the policies below and recommend that the HR consultant now considers points highlighted within each, and the policies in turn, to ensure they are compliant with necessary legislation.

- Overtime and TOIL
- Grievance
- Disciplinary (to include Personal Improvement Plans)
- Dignity at Work/ Bullying & Harassment
- [Appraisal and Performance Management – has been updated](#)
- Sickness Absence
- Flexible Working
- Working from Home
- Stress at Work
- Occupational Health
- Training
- DSE (display screen equipment)
- Menopause
- Sexual Harassment Policy and Risk Assessment

Proposal: To consider the recommendations from the working group to pass the model contract and HR policies to the appointed HR consultant for formal review and updating.

Executive Officer
29.5.25