

CHOLSEY PARISH COUNCIL

Notice of a Meeting of the Finance Committee of Cholsey Parish Council

To all Councillors who are members of the Finance Committee, you are hereby summoned to attend the meeting on Monday 16th October 2023 at 10.30am to be held at The Pavilion, Station Road, Cholsey for the purpose of transacting the following business.

11th October 2023
Claire Bird, Clerk to the Council

- 1. To receive apologies for absence**
- 2. To receive Declarations of Personal and Pecuniary Interest for any agenda items**
- 3. To hear questions or comments from members of the public concerning topics on the agenda (limited to 10 mins)**
- 4. To approve and sign the minutes of the Finance Committee meeting held on 10th July 2023**
- 5. To agree revised financial risk assessment to be recommended to full Council (last approved by full Council, May 2022)**
- 6. To note outcomes of 2022-2023 External audit process**
- 7. To note 2023/2024 accounts to date, April-September, including CIL spending**
- 8. To note bank account balances and review general and ear-marked reserves**
- 9. To discuss 2024/2025 budget process**
- 10. To agree changes to bank account arrangements to be recommended to full Council**
- 11. To agree items to be reported to meeting of full Council on 25th October 2023**
- 12. To agree next meeting date**

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Minutes of the Finance Committee meeting duly convened and held on Monday 10th July 2023 at 9.30am at The Pavilion, Station Road, Cholsey

Members present: Cllr D. Bamford (Chair), Cllr J. Collins, Cllr K. Pomlett, Cllr C. Worley

Officers present: C. Bird (Clerk); S. Smith (Assistant Clerk/RFO)

Start time: 9.30am

End time: 11.40pm

F1. To receive apologies for absence

None received. All Finance Committee members were in attendance.

F2. To hear questions or comments from members of the public concerning topics on the agenda (limited to 10 mins)

There were none.

F3. To receive Declarations of Personal and Pecuniary Interest for any agenda items

There were none.

F4. To elect Chair and Vice Chair of the Finance Committee

It was unanimously agreed that Cllr Bamford would continue in his role as Chair of the Finance Committee. It was agreed that in the absence of Cllr Bamford another Committee member would chair the meeting. A quorum of 3 members is required.

F5. To review current Committee Terms of Reference and Financial Regulations (last approved by full Council, May 2023)

Reviewed with no proposals for changes at this time.

F6. To review financial risk assessment (last approved by full Council, May 2022)

The financial risk assessment was discussed. The Clerk and Assistant Clerk will revise the document based on discussions and circulate an amended version to the Committee. The proposed revisions will then be taken to full Council for their consideration.

F7. To note year end 2022-2023 accounts

The final year-end 2022/2023 accounts were noted with thanks to the Assistant Clerk.

F8. To note outcomes of 2022-2023 Internal audit process

The outcomes of the internal auditor's visit were noted and next actions discussed. These include the creation of a scheme of delegation; review of financial risk assessment; implementing website accessibility statement; introducing a Transparency code; increasing the insurance Fidelity Guarantee level; reviewing bank account providers to reflect protection limit.

Copies of the internal audit documents can be found on the Parish Council web site under 'Finance'.

F9. To note 2023/2024 accounts to date, including CIL spending

The 2023/2024 accounts to date (appended) were noted.

The first of the two instalments of annual precept income (the portion of resident's council tax allocated to the Parish Council) has been received. The majority of allotment rental

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income has been received and is slightly over budget.

A CIL (Community Infrastructure Levy) payment of £136,163 has been received in connection with Poppy Fields phase 2. This has been moved to a separate CIL Projects account and ear-marked (EMR) as CIL.

Expenditure over budget to date includes:

- Insurance renewal (increasing costs across the industry)
- Printing costs will likely be over budget at year end due to printing of promotional materials for the Annual Community meeting/strategic plan.
- Skatepark noise assessment (not budgeted)

CIL spending 2023/2024 to date: Happy Hub roof blinds deposit (£1251 under 'Miscellaneous office'). Ear-marked CIL money has been transferred across for this expense.

Other forthcoming CIL spending agreed for this financial year includes upgrades to library lighting and thermostats for the Pavilion building.

F10. To note bank account balances including reserves and ear marked reserves (EMR)

The bank account balances as at 30 June 2023 were noted.

It was noted that the 'projects' account is purely for CIL income. There is now a significant amount of CIL money (approx. £368K) with the most significant recent CIL expenditure being the skatepark. The strategic plan under development will be important for informing how this CIL income is spent.

The Parish Council has approximately £88,000 held in general reserve which is considered appropriate given the level of annual precept and the Council's ownership of the Pavilion building.

F11. To review Investment strategy, including alternative banking providers to reflect £85,000 protection limit

Given the level of reserves (general and CIL) currently held by the Council, a review of banking providers is prudent. The Finance Committee, Clerk and Assistant Clerk/RFO will develop an investment strategy and a proposal for revised banking arrangements for consideration by full Council.

F12. To agree items to be reported to meeting of full Council on 12th July 2023

An update based on the above was agreed. Cllr Bamford will report to full Council on 12th July. The draft minutes of the Finance Committee meeting will also be circulated.

F13. To agree next meeting date

The next quarterly meeting of the Finance Committee to be held in mid-October.

CHOLSEY PARISH COUNCIL RISK ASSESSMENT

Document History

Version	Date	Details
1	16/02/2015	Reviewed by Council
	07/03/2018	Reviewed by Council
	15/05/2019	Reviewed by Council
	02/09/2020	Reviewed by Council
	05/05/2021	Reviewed by Council
	04/05/2022	Reviewed by Council
	2	ADD DATE

Mission of Parish Council:

To provide services for, and manage and maintain the assets of, the parish of Cholsey within the resources provided by the annual precept and other incomes, taking into account the wishes of the residents and obtaining value for money.

Aim	Risk	Method used to Minimise Risk	Responsibility
1. To ensure compliance with the Acts of Parliament, Council's	1. Lack of knowledge of regulations and codes.	Ensure that all Councillors have access to copies of relative Acts, Code of Conduct, and Standing Orders.	Chair, Clerk

<p>financial regulations and code of conduct.</p>	<p>2. Absence of standing orders</p> <p>3. Actions by the PC outside its powers laid down by Parliament.</p> <p>4. Lack of commitment to regulations and procedures.</p> <p>5. Items purchased without proper tendering procedures, resulting in accusations of commercial favoritism.</p> <p>6. Payments made without prior approval and adequate control.</p> <p>7. Lack of control of signatories to cheques.</p>	<p>Highlight essential parts and provide training where possible.</p> <p>Ensure that Standing Orders are produced, understood by councillors, and reviewed towards the end of council's term of office.</p> <p>As at 1 above, but ensure that powers are highlighted or extracted into effective summary.</p> <p>Regular reference to appropriate regulations in agenda items. Delegation of responsibilities to individual councillors.</p> <p>Ensure that all councillors are aware of regulations re estimates and full tender procedures. Refer to Financial Regulations.</p> <p>Ensure all payments are approved in Council meetings and recorded in minutes. Or, if payment is required between meetings, payments are approved by the Finance Committee by email and records kept. Keep cash payments to a minimum, avoid if possible. Keep authorised signatories to a minimum consistent with practicalities.</p>	<p>Chair, Clerk</p> <p>Chair, Clerk</p> <p>Chair</p> <p>All councillors Clerk Chair</p> <p>RFO Finance Committee</p> <p>RFO</p> <p>RFO</p>
<p>2. To identify and regularly review the Council's priorities.</p>	<p>1. Lack of knowledge of how to set objectives, set priorities, and identify risks to their achievement.</p> <p>2. Lack of commitment by council members</p> <p>3. No risk analysis carried out.</p> <p>4. No steps taken to combat identified risks</p>	<p>All councillors to be made aware of need for objectives and identification of risk. Councillors to attend training sessions to understand roles and responsibilities.</p> <p>Add financial risk assessment to agenda at least annually at the first meeting of the Council, reviewing particular items highlighted by council staff/finance committee</p> <p>As at 1 above. Ensure that completion of the risk assessment is given high priority, as a requirement of the Audit Commission</p> <p>As at 2. above. Also, hold regular finance committee</p>	<p>Chair/ all councillors</p> <p>Chair/ Clerk</p> <p>Chair/ all councillors</p> <p>Chair/ members</p>

		meetings and assign tasks to reduce risk.	
<p>3. To influence other council departments and Government organisations to fulfil the requirements of the Parish population.</p>	<p>1. Lack of effective lines of communication with other organisations.</p> <p>2. Lack of effective lines of communication with parishioners.</p> <p>3. Lack of preparation on subjects requiring influence.</p>	<p>Note all communication lines which are essential or beneficial and make information available to all councillors and relevant organisations. Establish contacts by name and where possible face-to-face.</p> <p>Take every opportunity to publicise role of Parish Council. Create Parish newsletter if none exists. Effective use of notice boards, leaflets, web site and social media. Use key issues to raise profile of PC and to test parishioners' views. Create annual plan/5 year strategic plan.</p> <p>Ensure that all councillors are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion. Ensure that all meeting papers are circulated in advance and read by Councillors.</p>	<p>Clerk, Chair, RFO</p> <p>Clerk, Chair, RFO.</p> <p>Chair, Clerk</p> <p>Chair, Clerk</p>
<p>4. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.</p>	<p>1. Lack of knowledge of possible culpability of councillors.</p> <p>2. Lack of education of Councillors regarding culpability.</p> <p>3. Inadequate insurance cover taken out – property, personal liability, employers liability.</p>	<p>Creation of standing orders and familiarisation with those where greatest risk occurs.</p> <p>As at 1. above. Attend training courses regularly.</p> <p>Review insurance cover by including on agenda of PC meeting annually. Clerk/RFO to annually review with insurers before renewal. Keep an up-to-date and detailed Asset Register.</p>	<p>Clerk, Chair</p> <p>Clerk, Chair</p> <p>Clerk, RFO, Chair</p>
<p>5. To keep appropriate books of account accurately and up-to-date through out the financial year.</p>	<p>1. Lack of knowledge of accounting requirements</p> <p>2. Lack of commitment to accounting requirements.</p>	<p>Ensure that all councillors are familiar with current financial regulations and include them in standing orders. Regularly review standing orders. Appoint an RFO to take overall responsibility for financial management.</p> <p>As at 1. above. RFO to produce quarterly financial reports along with</p>	<p>Clerk, Finance Committee & RFO.</p> <p>Clerk, Finance Committee & RFO.</p>

		budget reports. Internal audit reports to be made available to all councillors and any recommendations to be acted upon promptly.	
	3. Bank charges unnecessarily incurred	RFO to carry out regular inspection of books of account. Internal audit to be undertaken periodically during the current financial year.	Clerk, Finance Committee & RFO
	4. Inaccuracies in recording amounts, totals in books of account, and bank reconciliations.	RFO to ensure that books of account are formatted in such a way that internal controls are included and activated. Regular internal audits to advise on internal controls required. RFO to carry out monthly bank reconciliations.	Finance Committee & RFO
	5. Inaccuracies and interest losses caused by account transfers.	Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest bearing account.	Finance Committee & RFO
	6. The most beneficial interest terms not being employed.	Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives, but bearing in mind the risks in changing accounts.	Finance Committee & RFO
	7. Inadequate control of cash receipts and payments.	Petty cash is not kept or used. RFO & Clerk to have council debit cards.	RFO
	8. Books of account not kept up to date/ invoices not posted promptly.	Regular checks by RFO and internal auditor. RFO to reconcile bank accounts monthly on financial software. Financial reports as per 5.2 above	Finance Committee & RFO
	9. Internal controls not in place or not operated.	As at 8. above.	Finance Committee & RFO
	10. Payments missed or delayed owing to inadequate filing of invoices.	As at 8. above. RFO to file invoices in months paid.	Finance Committee & RFO
	12. RFO taken ill or leaves without replacement	Appoint a Finance Committee to be familiar with all aspects of financial matters. Have a number of approved online account users. RFO provides 'How to' guide to be held securely. Clerk is trained to use accounting software. Locum RFO options researched regularly.	Finance Committee, Clerk & RFO

<p>6. To ensure that payments made from council funds, and the use of assets, represent value for money, are adequately managed, and comply generally with the wishes of the residents.</p>	<p>1. Lack of knowledge of wishes of residents.</p> <p>2. Use of funds not giving value for money.</p> <p>4. Charges for use of facilities inadequate.</p> <p>5. Fundraising not properly controlled or not in accordance with regulations.</p>	<p>As at 3.2 Ensure residents are consulted on all major financial spends.</p> <p>Effective budget planning processes and tendering processes</p> <p>Effective financial management by RFO. Internal audit checks. Charges to be annually reviewed.</p> <p>All councillors to be aware of need to check regulations before commencing fund-raising activities. Effective financial management by RFO.</p>	<p>Chair, Clerk & Councillors.</p> <p>Finance Committee & RFO</p> <p>Finance Committee & RFO</p> <p>Finance Committee, RFO & all councillors.</p>
<p>7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.</p>	<p>1. Lack of knowledge of budgetary process, and Council regulations.</p> <p>2. Lack of commitment to budgetary process.</p> <p>3. Inadequate consideration of requirements for annual precept.</p> <p>5. Inadequate internal controls with regard to monitoring expenditure.</p> <p>6. Reserves too low.</p>	<p>Include regulations in Standing Orders issued to all councillors. Place item on agenda early in year to remind councillors of budget process and actions required. Delegate responsibility for managing budgetary process to the RFO, with assistance from the Clerk & Finance Committee.</p> <p>As at 1. above Involve all councillors in budgetary process not solely the RFO.</p> <p>Place item on agenda early in year to remind councillors of need for a precept. Delegate responsibility for managing budgetary process to RFO, with assistance from the Clerk & Finance Committee. Start consideration of calculation at least 4 months prior to submission date</p> <p>Checks by RFO and Internal Auditor. Financial and budget progress reports to PC meetings.</p> <p>Checks by RFO and Internal Auditor.</p>	<p>Chair/ all councillors Chair/ RFO</p> <p>Chair/ RFO</p> <p>Clerk, RFO & Finance Committee.</p> <p>Finance Committee & RFO.</p> <p>Finance Committee & RFO</p>

<p>8. To explore all possible sources of income, and to ensure that expected income is fully received.</p>	<p>1. Lack of knowledge of possible sources of income e.g. grants.</p> <p>2. Lack of commitment to pursue possible sources of income.</p> <p>3. Receipts not banked or not banked promptly.</p> <p>4. Debts not pursued promptly.</p> <p>5. VAT claims not made promptly or made incorrectly.</p>	<p>Appoint RFO or a councillor as Grants Officer to gain experience and seek advice of relevant agencies of all grants available and application procedures.</p> <p>As at 1.</p> <p>RFO to regularly pay-in any cash and cheques received. Internal audit checks.</p> <p>RFO to keep records of receipts due. Estate Manager to pursue allotment holder receipts due.</p> <p>RFO to do VAT claims regularly throughout the financial year. Regular checks by Finance Committee. Internal audit checks.</p>	<p>Clerk, RFO & Finance Committee.</p> <p>Clerk, RFO & Finance Committee.</p> <p>Chair & Finance Committee</p> <p>Chair & Finance Committee</p> <p>Finance Committee & RFO</p>
<p>9. To ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with council regulations, and adequately monitored.</p>	<p>1. Inappropriate rate of pay to employees.</p> <p>2. Tax and NI arrangements not in accordance with regulations.</p> <p>3. Amounts paid to contractors not in accordance with contract and inadequately monitored.</p>	<p>Ensure employee regulations are available and understood by the Clerk, RFO & staffing committee. Checks by Finance Committee. Internal audit checks</p> <p>As at 1 above. Advice taken from payroll provider.</p> <p>Checks by Finance Committee & regular bank reconciliations by RFO. Estate Manager to monitor contract work carried out & inform the RFO if payments require amendment. Internal audit checks.</p>	<p>Finance Committee & RFO</p> <p>Clerk, RFO & Finance Committee</p> <p>Finance Committee & RFO</p>
<p>10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.</p>	<p>1. Lack of knowledge of Council regulations and procedures.</p> <p>2. Late or non- submission of annual accounts.</p> <p>3. Year end accounts not prepared, inaccurate, or not in accordance with Council requirements.</p> <p>4. Inadequate audit trail from records to final accounts.</p>	<p>Include financial regulations in Standing Orders. Attend training seminars where available.</p> <p>Overview by Finance Committee.</p> <p>Internal audit checks and Finance Committee meetings.</p> <p>As at 3 above.</p>	<p>Finance Committee & RFO</p> <p>Clerk & RFO.</p> <p>Clerk, RFO & Finance Committee</p> <p>Clerk, RFO & Finance Committee</p>

<p>11. To identify, value, and maintain all the assets of the Parish Council, and ensure that asset and investment registers are complete, accurate and properly maintained.</p>	<p>1. Lack of knowledge of assets of Parish Council.</p> <p>2. Assets lost or misappropriated</p> <p>3. Inadequate or inaccurate valuation of the council's assets.</p> <p>4. Asset register not established or inadequately maintained.</p>	<p>Ascertain and record all assets for which Parish council is responsible. Create permanent asset register.</p> <p>Establish who is responsible for security and maintenance of each asset. Finance Committee responsible for regular monitoring of location and use of assets. Clerk/RFO to ensure appropriate insurance is held.</p> <p>Arrange for periodic review of valuations and arrange for professional valuation where necessary. Internal audit checks.</p> <p>Create asset register in accordance with Audit Commission requirements.</p>	<p>Clerk & RFO</p> <p>Clerk</p> <p>Clerk</p> <p>Clerk & RFO</p>
<p>12. To carry out adequate safety checks on all buildings, properties, and equipment for which the council is responsible.</p>	<p>1. Lack of information on properties, buildings and equipment.</p> <p>2. Lack of knowledge of safety requirements.</p> <p>3. Lack of commitment to carry out safety checks</p>	<p>Ensure that all current legislation and advice is available. Include in asset register all properties for which PC responsible. Estate Manager to be responsible for safety and maintenance of all PC property.</p> <p>Ensure that all current legislation and advice is held by Clerk or Estate Manager Place subject as item on PC meeting agenda at regular intervals.</p> <p>Work to be included Estate Manager's job description.</p> <p>Annual playground safety inspection by RoSPA Weekly inspections by council staff. Records kept.</p>	<p>Clerk, Estate Manager & Council</p> <p>Clerk, Estate Manager & Council</p> <p>Clerk & Estate Manager</p> <p>Estate Manager</p>

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Cholsey Parish Council

1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor report 2022/23

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The Council has answered 'Yes' to Assertion 3 on the Annual Governance Statement. The Annual Internal Audit Report has noted a 'No' response to control objectives L and N with regards to publication of the annual financial information online. The council is required under regulation 13(2)(b) of the Accounts and Audit Regulation 2015 to upload this information to its website for public access. As a result, we expected a 'No' response to Assertion 3 on the Annual Governance Statement.

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

The Council's name was not entered on Section 2 of the Annual Return on the initial submission. We consider the omissions to be trivial, however, the Parish Council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice. This was also raised on last year's External Audit report.

Figures included in the 2022 column of Section 2 did not agree to those included on the 2022 audited AGAR. When queried the clerk explained these numbers had been restated due to an error being identified in the prior year figures. The AGAR initially submitted to us did not mark these numbers as restated and so has been resubmitted to clearly show the restatement and also published to the website.

3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

 MOORE

External Auditor Signature



Date

17/09/2023

		<u>Last financial year</u>		<u>23/24 budget</u>				<u>Next year draft budget</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
100	<u>General Administration</u>									
1076	Precept	158,947	158,947	177,971	177,971	0	0	0	0	0
1090	Interest Received	150	227	0	922	0	0	0	0	0
	Total Income	159,097	159,174	177,971	178,893	0	0	0	0	0
4000	Insurance	1,750	2,232	2,400	3,027	0	0	0	0	0
4005	Audit Fees	1,250	1,449	1,200	239	0	0	0	0	0
4020	Annual Subscriptions	1,250	454	1,200	925	0	0	0	0	0
4025	Website	70	209	409	90	0	0	0	0	0
4026	IT Infrastructure	1,600	1,469	0	0	0	0	0	0	0
4045	Member's Travel Expenses	30	0	0	0	0	0	0	0	0
4050	Meeting Hall Rental	300	300	300	67	0	0	0	0	0
4055	Professional Fees	0	3,320	0	-3,320	0	0	0	0	0
4060	Training	2,000	1,606	2,000	734	0	0	0	0	0
	Overhead Expenditure	8,250	11,040	7,509	1,762	0	0	0	0	0
	100 Net Income over Expenditure	150,847	148,134	170,462	177,130	0	0	0	0	0
6000	plus Transfer from EMR	0	3,320	0	-3,320	0	0	0	0	0
	Movement to/(from) Gen Reserve	150,847	151,454	170,462	173,810	0		0		
110	<u>Accommodation</u>									
4100	Office Rental	2,500	2,500	2,750	0	0	0	0	0	0
	Overhead Expenditure	2,500	2,500	2,750	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(2,500)	(2,500)	(2,750)	0	0		0		

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		<u>Last financial year</u>		<u>23/24 budget</u>				<u>Next year draft budget</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
120	<u>The Burial Ground</u>									
1200	Burial/Memorial Fees	3,500	7,848	5,000	1,385	0	0	0	0	0
1210	Grass Cutting Income	2,200	1,758	2,200	1,733	0	0	0	0	0
	Total Income	5,700	9,606	7,200	3,118	0	0	0	0	0
4210	Waste Removal	700	662	800	343	0	0	0	0	0
4240	Mortgage (PWLb) - Wall Repairs	1,001	1,001	1,001	501	0	0	0	0	0
4500	Water	130	243	200	347	0	0	0	0	0
4505	Maintenance	1,700	329	1,500	0	0	0	0	0	0
4600	Grass Cutting	6,000	6,125	7,000	3,033	0	0	0	0	0
4635	Pest Control	840	980	900	210	0	0	0	0	0
	Overhead Expenditure	10,371	9,341	11,401	4,433	0	0	0	0	0
	120 Net Income over Expenditure	-4,671	266	-4,201	-1,316	0	0	0	0	0
6001	less Transfer to EMR	0	0	0	125	0	0	0	0	0
	Movement to/(from) Gen Reserve	(4,671)	266	(4,201)	(1,441)	0		0		
130	<u>Staff</u>									
1902	Local group wages contribution	10,600	8,392	0	22	0	0	0	0	0
1903	Income MHSW	150	0	250	100	0	0	0	0	0
	Total Income	10,750	8,392	250	122	0	0	0	0	0
4040	Sundry Expenses	100	82	100	58	0	0	0	0	0
4329	Staff wages	90,438	73,981	80,500	36,300	0	0	0	0	0
4330	PAYE & Employee NIC	0	4,983	0	0	0	0	0	0	0

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		<u>Last financial year</u>		<u>23/24 budget</u>				<u>Next year draft budget</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4335	Employer NIC	1,000	1,893	1,700	277	0	0	0	0	0
4336	Pension contributions	1,000	1,686	500	787	0	0	0	0	0
4345	Mileage & Travel Expenses	100	135	50	0	0	0	0	0	0
4357	MHSW expenses	500	237	250	31	0	0	0	0	0
4360	OPW Sundry Costs	200	0	0	0	0	0	0	0	0
	Overhead Expenditure	93,338	82,997	83,100	37,453	0	0	0	0	0
	130 Net Income over Expenditure	-82,588	-74,605	-82,850	-37,331	0	0	0	0	0
6001	less Transfer to EMR	0	0	0	100	0	0	0	0	0
	Movement to/(from) Gen Reserve	(82,588)	(74,605)	(82,850)	(37,431)	0		0		
140	Office									
1900	Miscellaneous Income	208	783	0	0	0	0	0	0	0
	Total Income	208	783	0	0	0	0	0	0	0
4040	Sundry Expenses	100	121	100	181	0	0	0	0	0
4055	Professional Fees	0	378	500	0	0	0	0	0	0
4400	Printing	0	483	360	317	0	0	0	0	0
4405	Office Supplies/Stationery	400	447	250	131	0	0	0	0	0
4410	Postage	100	8	10	0	0	0	0	0	0
4415	Telephone/Broadband	700	867	500	407	0	0	0	0	0
4420	Office Equipment	500	695	200	48	0	0	0	0	0
4425	Photocopier Contract	400	55	250	65	0	0	0	0	0
4427	Payroll	540	630	700	225	0	0	0	0	0
4428	HR support	0	0	0	188	0	0	0	0	0

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		<u>Last financial year</u>		<u>23/24 budget</u>				<u>Next year draft budget</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4430	Accounts Software	130	66	175	175	0	0	0	0	0
4435	IT Support	0	1,610	2,000	1,460	0	0	0	0	0
4720	Contingencies	50	15	0	0	0	0	0	0	0
4810	Miscellaneous Purchases	0	577	0	2,503	0	0	0	0	0
	Overhead Expenditure	2,920	5,951	5,045	5,700	0	0	0	0	0
	140 Net Income over Expenditure	-2,712	-5,168	-5,045	-5,700	0	0	0	0	0
6000	plus Transfer from EMR	0	0	0	2,503	0	0	0	0	0
6001	less Transfer to EMR	0	90	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(2,712)	(5,258)	(5,045)	(3,198)	0		0		
150	Allotments									
1500	Allotment Rents	2,350	2,276	2,420	2,836	0	0	0	0	0
1900	Miscellaneous Income	0	500	0	0	0	0	0	0	0
	Total Income	2,350	2,776	2,420	2,836	0	0	0	0	0
4440	Allotment Software	0	56	175	227	0	0	0	0	0
4500	Water	1,000	222	500	730	0	0	0	0	0
4505	Maintenance	1,000	652	500	90	0	0	0	0	0
	Overhead Expenditure	2,000	929	1,175	1,047	0	0	0	0	0
	150 Net Income over Expenditure	350	1,847	1,245	1,789	0	0	0	0	0
6001	less Transfer to EMR	0	500	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	350	1,347	1,245	1,789	0		0		
160	Open Spaces									

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		<u>Last financial year</u>		<u>23/24 budget</u>				<u>Next year draft budget</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1705	Verge Cutting Income	1,759	1,759	1,759	1,759	0	0	0	0	0
1899	CHEC donations	0	1,280	0	0	0	0	0	0	0
1900	Miscellaneous Income	500	1,188	600	1,457	0	0	0	0	0
Total Income		2,259	4,227	2,359	3,216	0	0	0	0	0
4040	Sundry Expenses	25	19	25	6	0	0	0	0	0
4055	Professional Fees	0	0	0	2,037	0	0	0	0	0
4210	Waste Removal	100	3	100	-7	0	0	0	0	0
4505	Maintenance	500	2,820	500	-1,784	0	0	0	0	0
4600	Grass Cutting	6,000	4,103	5,000	3,067	0	0	0	0	0
4601	Maintenance equipment	0	329	300	977	0	0	0	0	0
4602	Verge cutting expenditure	0	0	0	0	0	0	1,350	0	0
4620	Fuel	50	47	50	0	0	0	0	0	0
4621	CHEC Expenditure	3,000	2,635	2,000	121	0	0	0	0	0
4625	Play Equipment Repairs	400	0	0	245	0	0	0	0	0
4627	Skate Park	0	0	1,000	0	0	0	0	0	0
4635	Pest Control	850	980	1,100	210	0	0	0	0	0
4640	Safety Inspections	140	146	540	0	0	0	0	0	0
4645	Dog Waste Disposal	3,000	4,727	1,560	834	0	0	0	0	0
4655	Tree & Hedge Maintenance	3,000	10,617	12,000	250	0	0	0	0	0
4660	Sundry Works	600	244	500	235	0	0	0	0	0
4665	Vandalism	100	0	0	0	0	0	0	0	0
4810	Miscellaneous Purchases	0	222	0	1,162	0	0	0	0	0
Overhead Expenditure		17,765	26,892	24,675	7,353	0	0	1,350	0	0

Continued on next page

		<u>Last financial year</u>		<u>23/24 budget</u>				<u>Next year draft budget</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
160 Net Income over Expenditure		-15,506	-22,666	-22,316	-4,138	0	0	-1,350	0	0
6000	plus Transfer from EMR	0	2,956	0	691	0	0	0	0	0
6001	less Transfer to EMR	0	0	0	2,250	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(15,506)</u>	<u>(19,709)</u>	<u>(22,316)</u>	<u>(5,696)</u>	<u>0</u>		<u>(1,350)</u>		
170	<u>Sundries</u>									
1085	CIL	0	139,932	0	136,163	0	0	0	0	0
1700	Bluebirds Pavilion Lease	90	65	75	0	0	0	0	0	0
1710	Tennis Club Lease	150	390	150	0	0	0	0	0	0
1950	Summer Play Scheme - inc	0	0	200	193	0	0	0	0	0
Total Income		<u>240</u>	<u>140,387</u>	<u>425</u>	<u>136,355</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4700	S137 Donations	2,000	8,750	5,000	900	0	0	0	0	0
4705	Citizens Advice Bureau	900	0	900	0	0	0	0	0	0
4715	Election Costs	0	0	200	200	0	0	0	0	0
4720	Contingencies	500	0	0	0	0	0	0	0	0
4722	Youth Club Grant	5,000	0	0	0	0	0	0	0	0
4725	Library Organiser	3,000	3,000	3,000	0	0	0	0	0	0
4730	Summer Play Scheme - exp	1,500	1,776	1,500	1,639	0	0	0	0	0
4731	Defibrillators	200	0	200	228	0	0	0	0	0
Overhead Expenditure		<u>13,100</u>	<u>13,526</u>	<u>10,800</u>	<u>2,967</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
170 Net Income over Expenditure		-12,860	126,861	-10,375	133,389	0	0	0	0	0
6001	less Transfer to EMR	0	139,932	0	136,163	0	0	0	0	0

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		<u>Last financial year</u>		<u>23/24 budget</u>				<u>Next year draft budget</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
	Movement to/(from) Gen Reserve	<u>(12,860)</u>	<u>(13,071)</u>	<u>(10,375)</u>	<u>(2,774)</u>	<u>0</u>		<u>0</u>		
175	<u>Summer Play Scheme</u>									
1950	Summer Play Scheme - inc	500	251	0	0	0	0	0	0	0
	Total Income	<u>500</u>	<u>251</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Movement to/(from) Gen Reserve	<u>500</u>	<u>251</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>		
176	<u>Neighbourhood Plan</u>									
4051	Neighbourhood Plan - exp	500	7,259	500	0	0	0	0	0	0
	Overhead Expenditure	<u>500</u>	<u>7,259</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Movement to/(from) Gen Reserve	<u>(500)</u>	<u>(7,259)</u>	<u>(500)</u>	<u>0</u>	<u>0</u>		<u>0</u>		
180	<u>The New Pavilion</u>									
4505	Maintenance	2,000	0	2,000	8,184	0	0	0	0	0
4800	Mortgage (PWLB)	27,753	27,753	27,753	13,876	0	0	0	0	0
	Overhead Expenditure	<u>29,753</u>	<u>27,753</u>	<u>29,753</u>	<u>22,061</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6000	plus Transfer from EMR	0	0	0	8,184	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(29,753)</u>	<u>(27,753)</u>	<u>(29,753)</u>	<u>(13,876)</u>	<u>0</u>		<u>0</u>		
190	<u>Childrens Centre</u>									
4915	Childrens Centre Running Costs	100	326	0	0	0	0	0	0	0
	Overhead Expenditure	<u>100</u>	<u>326</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Movement to/(from) Gen Reserve	<u>(100)</u>	<u>(326)</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>		

Continued on next page

	<u>Last financial year</u>		<u>23/24 budget</u>				<u>Next year draft budget</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Budget Income	181,104	325,596	190,625	324,539	0	0	0	0	0
Expenditure	180,597	188,514	176,708	82,777	0	0	1,350	0	0
Net Income over Expenditure	<u>507</u>	<u>137,083</u>	<u>13,917</u>	<u>241,763</u>	<u>0</u>	<u>0</u>	<u>-1,350</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	6,276	0	8,058	0	0	0	0	0
less Transfer to EMR	0	140,522	0	138,638	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>507</u>	<u>2,838</u>	<u>13,917</u>	<u>111,183</u>	<u>0</u>		<u>(1,350)</u>		

**Bank Reconciliation Statement as at 30/09/2023
for Cashbook 1 - Current Bank Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Account No 60108094 00	30/09/2023	598	83,804.22
			<u>83,804.22</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			83,804.22
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			83,804.22
		Balance per Cash Book is :-	83,804.22
		Difference Excluding Adjustments is :-	0.00
<u>Adjustments to Reconciliation</u>			
23/05/2023 Nest	New Pensions - input twice	131.12	
23/05/2023 Accidental	Accidental adjustment	-131.12	
			<u>0.00</u>
		Unreconciled Difference is :-	0.00

**Bank Reconciliation Statement as at 28/09/2023
for Cashbook 2 - Projects Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Projects Account 60108094 50	20/09/2023	214	363,007.57
			<hr/> 363,007.57
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			363,007.57
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			363,007.57
		Balance per Cash Book is :-	363,007.57
		Difference is :-	0.00

**Bank Reconciliation Statement as at 02/10/2023
for Cashbook 4 - Reserves Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Reserves Acc No 65565027 00	31/07/2023	84	89,037.12
			<hr/> 89,037.12
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			89,037.12
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			89,037.12
		Balance per Cash Book is :-	89,037.12
		Difference is :-	0.00